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TO THE HARMONIZED SYSTEM: VOLUME IV (In Five Parts)

PART 1
(INTRODUCTION AND PREFACE)

REFERENCE 163

A REPORT BY
THE TARIFF BOARD



REFERENCE NO. 163

A REPORT OF AN INQUIRY

by the

TARIFF BOARD

respecting

CANADA'S CUSTOMS TARIFF ACCORDING

TO THE HARMONIZED SYSTEM:

VOLUME IV

(In Five Parts)

PART 1

(INTRODUCTION AND PREFACE)

This report is made pursuant to a reference by the Minister of Finance under section 4(2) of the Tariff Board Act.



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The Board makes special mention of its two editors who worked with particular care and diligence throught this reference:

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G. Richard

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FOREWORD

Volume IV of Reference 163 consists of five separately bound parts.

Part 1 includes the Introduction, the General Rules for the Interpretation of the Canadian Customs Nomenclature, the Titles of Sections and Chapters of the Harmonized System, and the Notes of Reference in the Canadian Customs Nomenclature.

Part 2 includes HS Sections XIII through XV with individual reports for Chapters 68 to 83.

Part 3 includes HS Section XVI with individual reports for Chapters 84 and 85.

Part 4 includes HS Sections XVII through XXII with individual reports for Chapters 86 to 98.

Part 5 includes the Supplementary Annex.



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REFERENCE 163

CANADA'S CUSTOMS TARIFF ACCORDING TO THE HARMONIZED SYSTEM: VOLUME IV, CHAPTERS 68 TO 98

I. INTRODUCTION

This is the fourth volume of the report of the Tariff Board under this Reference, which concerns the conversion of the Canadian <u>Customs Tariff</u> to the internationally accepted Harmonized Commodity Description and Coding System (also known as the Harmonized System or HS). In this volume the Board sets forth its recommendations, both as to rates of duty and nomenclature, respecting the final group of Chapters under review, i.e., Chapters 68 to 98. In framing its recommendations for the individual Chapters which constitute the main body of the HS Schedule, the Board has, as well, compiled and developed the Supplementary Annex which constitutes an integral part of Canada's <u>Customs Tariff</u> according to the Harmonized System. This volume also presents the Supplementary Annex as recommended, in its complete form including, for clarity, additional sections of the final Annex not referred to the Board for study. Volume IV is published in five parts: Part 1 (Introduction and Preface); Part 2 (Chapters 68 to 83); Part 3 (Chapters 84 and 85); Part 4 (Chapters 86 to 98); and Part 5 (The Supplementary Annex).

The analysis for each Chapter of the HS, and the specific chapter recommendations, are preceded in the introduction by a discussion of some general issues. For the reader's convenience much of this material is carried forward from the earlier reports on Phases I and II.(1) However, in the preparation of Volume IV of this Reference, it became necessary to deal with certain additional matters. For the first time, implications of recent changes to the existing <u>Customs Tariff</u> are examined.(2) This introduction also contains a new Section (VI) covering two important issues, namely, a discussion of the HS treatment of goods or articles which are themselves parts of other goods/articles, and an outline of the complexities experienced by the Board in reviewing and revising the Supplementary Annex.

The Board's terms of reference were contained in a letter dated February 10, 1984 from the then Minister of State for Finance to the then Chairman of the Tariff Board:

⁽¹⁾ The Reports on Phase I (Chapters 1 to 24) and Phase II (Chapters 25 to 67) were tabled in Parliament on June 17, 1985 and February 14, 1986, respectively.

⁽²⁾ Section V, infra.

Dear Mr. MacDonald,

I am writing to direct the Board, under section 4(2) of the Tariff Board Act, to study and report on the conversion of Canada's Customs Tariff to the Harmonized Commodity Description and Coding System (HS). Enclosed is a draft HS schedule, and related documentation, on which the Board can initiate its study.

As you are aware, the HS is a structured 6-digit nomenclature developed by the Customs Co-operation Council (CCC) in Brussels. It is designed to provide for the systematic classification of all goods in international trade, particularly for customs tariff and statistical purposes. The HS is based on, updates and expands the Customs Co-operation Council Nomenclature which is the tariff classification system currently used by all major trading nations except Canada and the United States.

The HS is supported by the General Rules for the Interpretation of the Harmonized System (Interpretative Rules) and Section and Chapter Notes, to ensure that the HS is interpreted uniformly by those countries using it. The HS is further supported by the Explanatory Notes which constitute the official interpretation of the HS by the CCC.

In 1981 the government decided that Canada should work towards the adoption of the HS. A discussion paper was made public at that time setting out the issue involved; I have enclosed a copy of the paper for your information. Subsequently, a consensus emerged amongst members of the CCC that developed countries should adopt the new system at the 6-digit level of detail by a formal CCC Convention which would bind signatories to use the system in its entirety. Furthermore, it has been agreed that countries should aim for an implementation date of January 1, 1987.

In June 1983, the CCC approved the "International Convention on the Harmonized Commodity Description and Coding System", Article 3 of which sets forth the obligations of a contracting party in respect of its customs tariff. In preparing the draft HS schedule the undertakings of Article 3 were applied. I would ask that the Board in conducting its study be guided by the Convention.

In carrying out this inquiry I would ask the Board to focus its review on the accuracy of the draft schedule's nomenclature and rates vis-à-vis the existing provisions of the Customs Tariff, bearing in mind the changes that have been made by departmental officials to condense and simplify the draft schedule. I would also ask the Board to focus on ways the schedule might be further improved.

The schedule has been developed on the basis of Most-Favoured-Nation rates in effect on January 1, 1987. I would like the Board to use these rates as the basis of its study and I would not want the Board to propose changes that would have an overall significant effect on them. In this connection, the Board should take into account Canada's tariff commitments under the GATT and the rate adjustment principles approved by the GATT Committee on Tariff Concessions on June 30, 1983.

In developing its recommendations I would expect that the Board would be guided both by its own investigations and by representations from interested parties.

Two areas which required special treatment in developing the draft schedule are the so-called "end-use" tariff items and items covering "parts" of various products, particularly those items of broad coverage. I am not asking the Board at this time to review items of this kind that have been introduced on a temporary basis by Order-in-Council. With respect to the "statutory" end-use and parts items, while some of these have been fitted into the HS schedule, it was decided that rather than create a large number of new tariff lines in the schedule, other such items should be set out in a supplementary Annex to the schedule. In the course of this enquiry I would ask the Board to examine whether products and items in the Annex could be incorporated into the draft schedule. In this regard, the Board should take account, inter alia, of the need for individual items under current economic circumstances, the importance in trade terms of imports of individual products under items of broad coverage, and alternate ways of providing for these items if their incorporation into the schedule is not deemed feasible at this time.

The enclosed material comprises chapters 1-15 of the draft HS schedule, and related documentation, and represents a relatively small part of the entire HS schedule. It was decided that in light of the time constraints imposed by the January 1, 1987 target for implementation of the HS and the volume of work involved in the conversion and review processes, it would be appropriate to refer the various chapters of the draft schedule to the Board as they are completed by departmental officials. In view of this, I would request that the Board during the course of its study submit reports as it completes its work on the various commodity groupings, with a final report to be submitted by January 1, 1986.

Yours sincerely,

In the form as received, Chapters 68 through 97⁽¹⁾ were accompanied by the international HS supporting documentation, including a) General Rules for the Interpretation of the Harmonized System (Interpretative Rules), b) Section Notes, c) Chapter Notes, and d) Explanatory Notes. Other material relating to the conversion process included cross-reference, or concordance, data relating proposed HS tariff item numbers to the present <u>Customs Tariff</u> (and <u>vice versa</u>), Supplementary Chapter Notes and the Supplementary Annex. For Chapters 68 to 98, the same concordances were used as for Phase II (Chapters 25 to 67).⁽²⁾ However, the Supplementary Annex received for the Chapters covered in this volume differed greatly from the Annex used in conjunction with Chapters 25 to 67, although there are some similarities.

II. THE BOARD'S MANDATE AND APPROACH

The subject matter of this Reference is the draft Canadian Customs Nomenclature based on the Harmonized Commodity Description and Coding System. It is clear from the Minister's letter that the Board was not asked for its opinion as to whether or not the Harmonized System should be adopted for the purpose of Canadian customs classification. Rather, it was asked to focus on three aspects of the draft Schedule incorporating the Harmonized System. More specifically, the Board was directed:

- (1) to review the accuracy of the draft Schedule's nomenclature and rates vis-à-vis the existing provisions of the <u>Customs Tariff</u>, bearing in mind the changes made to the draft Schedule by officials of the Department of Finance in order to condense and simplify the proposed Schedule:
- (2) to scrutinize ways in which the Schedule might be further improved; and
- (3) to consider whether the statutory end use and parts items contained in the Supplementary Annex might be incorporated in the draft Schedule proper.

In developing its recommendations, it was expected that the Board would be guided by its own investigations as well as representations from interested parties.

The Board's review of changes in existing rate provisions recognized, on the one hand, that, as stipulated by the Minister, conversion should take place without a significant overall effect on rates and, on the other hand, that the need for condensation and simplification would make some rate

⁽¹⁾ In its original form, the referred Schedule consisted of Chapters 1 through 97. Chapter 98, which covers a number of special tariff arrangements, was added subsequently.

⁽²⁾ The original cross-reference data, or concordance, was revised in 1985 to reflect final trade figures for 1982 and also incorporated some changes as to tariff allocation. The updated version was used for the Board's study and reports respecting Chapters 25 to 98.

changes unavoidable. The Minister asked the Board to bear in mind that the conversion of the Canadian tariff schedule to the more explicit draft Schedule would require, in some cases, striking a common balance in the existing rates for goods from different items now being brought under a single heading. The Board was also directed to consider whether or not the collective or individual impact of any such rate changes would be excessive. discharge of its task, the Board has taken cognizance of all the background documents including the Interpretative Rules, the several Notes, the Harmonized System, Canada's commitments under the GATT and the applicable rate adjustment principles. Particular attention has been given to so-called "end use" tariff items and the items covering "parts", with regard to their possible removal from the Supplementary Annex for incorporation into the draft Schedule or to any possible alternatives, in the light of the trade importance of the items. As noted, the Supplementary Annex accompanying this report includes provisions encompassing all Chapters, i.e., Chapters 1 through 98. The Board's approach in dealing with the Annex is the subject of a subsequent comment in this report.

III. BACKGROUND TO THE INQUIRY

The Customs Tariff

The <u>Customs Tariff</u> contains twenty-four sections relating to such matters as definitions, the determination of the applicable tariff, seasonal duties, surcharges and reliefs from duties. These are followed by three Schedules, namely:

Schedule A - Goods Subject to Duty and Free Goods

Schedule B - Goods Subject to Drawback for Home Consump-

tion

Schedule C - Prohibited Goods

This Reference is primarily concerned with the conversion of some 3,200 tariff items in Schedule A to items grouped under headings of the HS. These 3,200 items are combined for convenience into twelve Groups loosely differentiated on the basis of product descriptions or uses, or material content.

During the period of implementation of tariff concessions made as a result of the Multilateral Trade Negotiations concluded in 1979, each item in Schedule A may have up to five different rates of duty, under the British Preferential, Most-Favoured-Nation, General, General Preferential and United Kingdom and Ireland columns. The last column will disappear on January 1, 1987 when all goods from the British Isles will be subject to the MFN Tariff.

Under the present customs classification system, a number of tariff provisions pose major problems of product identification and classification. Certain goods, whether or not enumerated specifically, may also be covered by end use items or by the numerous broadly-worded accommodations for "materials", "parts", "articles", "accessories", "utensils", "equipment", "machinery", "apparatus", etc. Many goods not specifically described are

covered by the numerous "n.o.p." or "basket" items included in the schedule. These provisions account for a very substantial proportion of the value of Canadian imports. The volume of goods entering under such classifications is rising as technological development outpaces the legislator's ability to update tariff lists. A number of items, introduced many years ago into the Customs Tariff, relate to goods that are now no longer actively traded or describe products in outdated terms.

Tariff rates are differentiated in accordance with considerations of trade policy or industrial strategy so as to favour or hinder the importation of goods of particular kinds or grades or from particular sources. Many of the previously mentioned twenty-four sections of the Customs Tariff are concerned with prescribing different rates for goods according to their country of origin. In addition to the columns setting forth the rates of duties under each Tariff, schedule A incorporates special concessionary rates negotiated in bilateral trade agreements with Australia, New Zealand and the West Indies. Superimposed on this broad structure, insofar as fruits and vegetables are concerned, are seasonally differentiated rates of duty which may be applied and withdrawn at different dates in different regions of the country according to the timing and duration of the domestic growing season. There are also distinctions written into the descriptions of goods as a means of extending special tariff treatment to particular users.

There has been a large increase since the 1930's in the number of cases where the same product may enter under a number of different tariff provisions. In some instances the goods are specifically named, in others they are subsumed under more general commodity descriptions. Thus, in 1981, the Board found that diesel engines were admissible into Canada under some 48 different tariff items, including provisions for "internal combustion engines", "machinery", "apparatus", "parts", or "materials" as well as those for diesel engines of various descriptions or for various uses. While a very common and important type of distinction for duty purposes is based on the degree of fabrication of a product, goods at similar stages of production can be distinguished from one another by fairly definitive quantitative criteria (e.g. length, width, diameter, capacity, alcoholic content, etc.). In view of the provisions for specified mixtures or combinations of materials, this can result in tariff items being very narrowly defined to yield particular subcategories of goods.

Classification with respect to particular end uses or end users is also very common in the <u>Customs Tariff</u>. Indeed, over forty percent of the total number of items have an end use or end user connotation. A substantial number of these items are temporary tariff provisions created by Order in Council and renewed, as considered necessary, pursuant to Section 273(1) of the <u>Customs Act</u>, with respect to "Articles ... used as materials in Canadian manufactures", or under the authority of Section 12 of the <u>Customs Tariff</u> which provides for reductions in duties on chemicals and plastics. Schedule "B" of the <u>Customs Tariff</u>, by Sections 275 and 276 of the <u>Customs Act</u>, provides for the drawback of duty on some or all imported materials, and — more exceptionally — various types of production equipment when used in the manufacture of specified categories of goods.

The principal objective of an end use provision is to provide preferential access to goods, otherwise dutiable at higher rates, imported for or by certain classes of users or for certain special purposes. For the most part, they are materials, parts or components for products used in manufacturing operations or to produce finished items such as equipment or goods used in agriculture or in the exploitation and development of natural resources. Some of the earliest end use provisions favoured institutions or societies concerned with education, scientific research or health care. Goods imported for use by charitable or religious institutions have also been accorded concessionary tariff treatment.

Many difficulties result from the differences in terminology between the nomenclature used in the <u>Customs Tariff</u> and that used in the <u>Canadian International Trade Classification (CITC)</u> to classify imports for statistical purposes. In addition to the difficulties posed for domestic and foreign users of such statistics, this causes problems for Canadian importers who are responsible for indicating the import commodity code and tariff item numbers on their customs entry documents. Experience has shown that this often results in errors in the application of the CITC. As already noted, many goods with the same physical characteristics are classifiable under a number of different tariff items, while the scope of certain other tariff items is so broad as to encompass numerous unrelated kinds of goods. Consequently, the current tariff nomenclature is often insufficiently definitive and precise to be used for statistical purposes.

The Harmonized System

History

The growth in the volume and diversity of trade resulting from the development of national and world economies since early in the last century has created a standing need for a standardized international system of customs classification and nomenclature. The requirement is for a system that is all-inclusive and logical and that will be readily understood by all participants in international trade and which will facilitate the negotiation and administration of trade agreements and the provision of relevant trade statistics.

Over the years, a variety and range of nomenclatures have evolved in national or international use for both tariff and statistical purposes. In the immediate past, preceding the introduction of the current Customs Co-operation Council Nomenclature (CCCN), there was the so-called "Geneva Nomenclature", completed in 1931 under the auspices of the League of Nations and revised in 1937, comprising 991 headings, arranged in 86 chapters, which were themselves grouped into 21 sections. Although used as a basis for the customs classification systems of several countries, the Geneva Nomenclature never achieved widespread acceptance. It did serve as a basis for the Brussels Tariff Nomenclature (BTN), which was developed by the European Customs Union and, following approval by the Customs Co-operation Council in 1950 and subsequent revision in 1955, came into effect in 1959 as the Customs Co-operation Council Nomenclature (CCCN).

The Geneva Nomenclature was also used for statistical classification purposes, serving as the main source of reference for the Minimum List of Commodities for International Trade Statistics, published by the League of Nations in 1938. Subsequently revised, it became the basis for the Standard International Trade Classification (SITC), published in 1950, and the Standard International Trade Classification, Revised, issued ten years later. Thus, a direct relationship was established and still exists between the BTN, renamed the Customs Co-operation Council Nomenclature (CCCN), and the SITC, Revised. Accordingly, for those countries adopting the BTN, it has been a comparatively simple matter to convert Customs data to the statistical categories of the SITC, thereby facilitating trade-by-commodity comparisons at the international level.

The CCCN and the SITC, Revised, have not remained unchanged. Amendments were made to the CCCN in 1965 and in 1972 and, consequent upon these, the SITC was further modified, giving rise to the Standard International Trade Classification, Revised 2. These changes were made in response to a growing awareness of the need for an even greater rationalization and harmonization of trade documentation data, in particular, those pertaining to the designation and coding of countries, units of quantity, modes of transport, transport handling requirements and, not least, commodities. Exploratory studies and preparatory work initiated by the Customs Co-operation Council in 1970 resulted, three years later, in the conclusion that the development of a uniform commodity classification system was not only feasible but essential in the longer-term interests of world trade. The technical work and consultation necessary to give definitive form to this conclusion lasted until 1983, which saw the completion of the Harmonized Commodity Description and Coding System (the Harmonized System or HS) and the establishment of a new International Convention for its implementation.

In accordance with the general principles approved by the Customs Co-operation Council in 1973, the Harmonized System was based on both the CCCN and the SITC, Rev. 2, and as well on a wide range of other Customs and statistical classification systems. Thus, the draft HS developed as a new 4-digit CCCN with subheadings created by the addition of two further digits.

In certain product areas, most notably those affected by changes to technology or patterns of trade, the CCCN was radically restructured. Many headings and in some instances, complete chapters were deleted because the goods concerned were judged insignificant in international trade or because separate categorization was no longer warranted. Conversely, many headings that covered too wide a range of goods were subdivided. Some complete headings were moved from one chapter to another while certain products subsumed by various headings were transferred elsewhere in order to achieve a more rational and simpler classification of goods.

The Structure

The Harmonized System provides a multi-purpose Nomenclature containing 1,241 headings at the four-digit level and 5,019 subheadings at the six-digit level, including 311 four-digit headings not broken down to a finer degree of detail. These headings and subheadings are grouped into 96 Chapters - $\underline{\text{viz}}$: Chapters 1 to 97, with Chapter 77 being reserved for possible future

use in the system. A further two Chapters, 98 and 99, are set aside for special use by national administrations for the coding of international transactions that do not require the specific identification of the commodities concerned, e.g., returned household effects and imports by government agencies.

As in the CCCN, the first two digits of the 4-digit HS code indicate the Chapter in which the heading appears, while the latter two digits indicate the position of the heading within the Chapter. The fifth and sixth digits of the six-digit code are in some instances used to identify a simple subdivision, called subheading, of the main heading (also indicated by the entry of a single dash against the description of goods), while in other instances they are used to point up a subdivision of a subheading (two dashes being entered against the description of goods). The absence of such subheadings is indicated by the use of zeros after the fourth digit.

At a higher level of aggregation, the Chapters of the Harmonized System are grouped into 21 Sections each encompassing one or more major groups of goods. For the most part, these are arranged according to levels of processing, with primary commodities classified in the earlier Chapters and technically more complex products treated later on. Within a Chapter, headings relating to articles requiring higher levels of processing are generally placed later in the Chapter.

The Interpretative Rules

As with the CCCN, the HS is prefaced and supplemented by textual material to facilitate its application. A customs classification system ideally should provide each of the goods with a single heading or subheading. The text of the Harmonized System, therefore, incorporates a series of preliminary provisions codifying the principles on which the system is based and laying down general rules to ensure uniform interpretation. These provisions are called the General Rules for the Interpretation of the Harmonized System and are presented in full in page 37 of this Report.

Interpretative Rule 1, which takes precedence over all others, states that classification shall be determined by the terms of the headings and any relevant Section or Chapter Notes, and where appropriate, provided the Headings and Legal Notes do not otherwise require, according to the provisions of Interpretative Rules 2, 3, 4, and 5. However, Rule 1 stipulates that the Section and Chapter titles have no legal bearing on classification and are included for ease of reference only.

Rule 2 provides that an incomplete or unfinished article or a complete but unassembled or disassembled article shall be classified under the heading for the complete article having its essential character. Similarly the heading for a material or substance shall include a mixture containing it, subject to Rule 3.

Rule 3 concerns the classification of goods when they are $\frac{\text{prima facie}}{\text{facie}}$ classifiable under two or more headings. This rule stipulates that such goods are to be classified under the heading which provides the most specific description, and where there is a mixture, under headings for each

specific material or substance. Where there are no specific headings, classification is according to the material or component which gives the goods their essential character. Otherwise goods are classified under the heading which occurs last in numerical order among headings meriting equal consideration.

Rule 4 provides that goods which cannot be classified in accordance with the first three rules shall be classified under the heading appropriate to the goods to which they are most akin, for example, in description, character, purpose, etc.

Rule 5 provides for the classification of boxes, cases and other containers specially designed and suitable for long term use with particular articles under the heading of such articles when presented with them, and of packing materials and packing containers with the goods for which they are normally used, unless they are clearly suitable for repetitive use.

Rule 6 provides that while relative Section and Chapter Notes apply to particular goods unless the context otherwise requires, it is only the subheadings and their notes that are comparable and applicable, subject to the earlier rules.

The Legal Notes

Many of the Sections and Chapters of the Harmonized System are preceded by Legal Notes, which, like the Interpretative Rules, form an integral part of the system and have the same legal force. They can determine the scope of particular headings or subheadings and establish the classification of products in particular Sections, Chapters, headings or subheadings. Some are general definitions setting out the scope of individual headings or subheadings; others define particular terms used in the Nomenclature.

Supplementary Guides

In addition to the Legal Notes and Interpretative Rules, the Harmonized System is also supported by a number of complementary publications designed to facilitate its implementation and to promote uniformity in its interpretation and application. In this connection, the Explanatory Notes of the CCCN have been expanded and updated to take account of the more comprehensive structure of the Harmonized System and also to reflect the considerable expansion in new goods since the last major revision of the Explanatory Notes.

The revised Explanatory Notes do not form an integral or legal part of the Harmonized System Convention; however, as approved by the Customs Co-operation Council, they constitute the official interpretation of the system at the international level. The Notes follow the order of the HS and provide a commentary on the scope of each heading by listing included and excluded products and by providing technical descriptions of the goods concerned (in terms of their appearance, properties, methods of production and uses) and practical guidance for their identification. Where appropriate, Explanatory Notes have been provided to clarify the scope of particular subheadings. Additional Explanatory Notes were submitted to the Council for approval in June 1985.

In addition to the Explanatory Notes, various other complementary sources of reference are in the course of preparation with a view to publication at an early date. These will include: (a) an Alphabetical Commodity Index, similar to the present CCCN index, listing all the goods mentioned or described in the Harmonized System or in the Explanatory Notes; (b) a Compendium of Harmonized System Classification Opinions; and (c) a Commodity Descriptor List.

IV. CONVERSION PRINCIPLES AND THE DRAFT CANADIAN CUSTOMS NOMENCLATURE

Subdividing the HS

The Harmonized Commodity Description and Coding System, comprising Interpretative Rules, Legal Notes, headings and subheadings, provides a complete and comprehensive system for the classification of goods entering into international trade. The Convention establishing the Harmonized System requires that, except for developing countries which may delay application of some or all of the relevant subheadings, contracting parties undertake to adapt their customs tariff and statistical nomenclatures to conform with the HS. More specifically, under article 3 of the Convention, contracting parties are required:

- (i) to use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;
- (ii) to apply the General Rules for the Interpretation of the Harmonized System and not to modify the scope of the Sections, Chapters, headings or subheadings;
- (iii) to follow the numerical sequence of the Harmonized System;
- (iv) to make publicly available national import and export trade statistics in conformity with the 6-digit codes of the Harmonized System, or, on the initiative of the contracting party, beyond that level, insofar as publication is not precluded by exceptional circumstances such as commercial confidentiality or national security.

The Convention does not impose any requirements with respect to rates of duty to be applied nor does it prevent any contracting party from making additional classification provisions for tariff or statistical purposes, as long as they are placed in a position subordinate to the Harmonized System itself. In other words, subheadings may be further subdivided for domestic purposes beyond the six-digit level (by the addition of more digits or an alphabetic identifier) in order to make special provision for certain categories of goods or end uses thereof in terms of the rates of duty to be applied, or to permit the recording of statistical information at a finer level of detail.

In the proposed HS draft Schedule, provision is made for a 10-digit coding system, with digits 7 and 8 being used for product/duty differentiation and digits 9 and 10 being employed solely for purposes of statistical identification. The use of four zeros after the 6th digit indicates no breakdown beyond the HS system.

GATT Considerations

Although the Convention on the Harmonized System imposed no requirements respecting rates of duty, the GATT Committee on Tariff Concessions, at its meeting on February 28, 1983, stated:

"The main principle to be observed in connexion with the introduction of the Harmonized System in national tariffs is that existing GATT bindings should be maintained unchanged. The alteration of existing bindings should only be envisaged where their maintenance would result in undue complexity in the national tariffs and should not involve a significant or arbitrary increase of customs duty collected on a particular product."

However, the Committee recognized that "the introduction of the Harmonized System implies considerable changes in the GATT schedules of tariff concessions". In regard to these, it foresaw that where the value of existing concessions is not impaired, changes will be made through the "rectification procedure"; other changes, however, are "likely to require renegotiation of existing schedules" under Article XXVIII of the GATT Convention.

In commenting upon the kinds of tariff conversion situations where renegotiation will be required, the Committee concluded that the simple subdivision of one tariff item into several new headings encompassing the same total of commodities should not in itself create difficulties in respect of GATT concessions, since the tariff rates applicable under the old item could appropriately be maintained under each of the new provisions. The principal problem areas were envisaged as being those where tariff items, or parts of tariff items, with different rates, are combined into one or more new headings or where bound rates are combined with unbound rates. In relation to these situations, the Committee suggested four "possible ways" of arriving at the new tariff rates:

- (i) applying the lowest rate of any previous heading to the whole of the new heading;
- (ii) applying the rate previously applied to the heading or headings with the majority of trade;
- (iii) applying the trade weighted average rate of duty for the new headings; and
- (iv) applying the arithmetic average of the previous rates of duty, where no basis exists for establishing reasonably accurate trade allocations.

These are put forward as possible approaches rather than as binding guidelines and, with the exception of method (iv), no order of precedence is indicated. It would, therefore, seem that individual countries have considerable discretion in this area and, subject to the qualification noted in (iv), may use any or all of the possibilities set out above as they see fit. What is less clear is the extent to which other methods of calculation or adjustments on an arbitrary basis would be acceptable to the other signatories of the GATT and whether only noticeably higher rates of duty would be called into question.

As was the case for the earlier Chapters, the trade majority and trade weighted average were the methods most frequently employed to establish HS rates for this Phase of the conversion. Nonetheless, the MFN rates effective as of January 1, 1987 have been retained for the most part in the draft Schedule. This applies to a lesser extent to some of the more complex Chapters, e.g., Chapter 84, where the same basic product may be covered by a number of existing tariff items and/or where various end use provisions are entailed.

Of the four methods of rate determination favoured by the GATT Committee on Tariff Concessions, the methods based upon a majority of trade and a trade weighted average necessitate reference to relevant import statistics. In this regard, the Committee proposed that each contracting party should supply the GATT Secretariat with concordance tables setting out the pertinent relationships between existing tariff items and the items in the proposed Schedule, and vice versa. It was envisaged that for each item in the existing tariff schedule these tables should include, inter alia:

- (a) the per cent of total imports in the existing item which has been allocated to each of the proposed items; and
- (b) the value of trade allocated to each of the proposed new items for the most recent three years for which import statistics are available.

A requirement for corresponding data was also envisaged in respect of each item in the proposed Schedule. However, in regard to the provisions in both schedules, it was conceded that the information did not need to be supplied "if there is no change in either the proposed rate of duty or the initial negotiating right status from the existing tariff item". Notwithstanding that concession, the provision of data along the lines specified by the Committee poses formidable problems.

It is apparent that the establishment of concordances between the existing and proposed tariff classification systems is a vital part of the conversion exercise. However, in order that the desired matching-up process may be effected, the import values for specific goods entering under existing tariff provisions must be identified. These aspects of the conversion task posed particular difficulties in the Canadian case due to the lack of congruence between the Customs Tariff and the Canadian International Trade Classification and also to the existence of many product categories at the finest level of detail in both classification systems as well as residual "n.o.p." (not otherwise provided for) items and "n.e.s." (not elsewhere specified) classes, which are very broad or open-ended. While it is possible to obtain data on Canadian imports cross-tabulated by tariff item and seven-digit commodity code, attempts to fit these data into the structured framework of the Harmonized System inevitably required conjecture as to the composition and arbitrary decisions as to the value of goods entering under existing tariff arrangements.

There are as well certain other concerns which have major implications for the conversion process. Whether the base period selected is sufficiently representative of general experience is a perennial issue in the analysis of empirical data. The GATT Committee on Tariff Concessions directed that import data be used which would cover "the most recent three years for which import statistics are available". These years will vary from one country to another, depending upon the speed with which import data are collected and processed and the timing of this statistical review. Under the Canadian system, many goods are subject under the same items to different rates of duty under the BP, MFN and GP Tariffs, depending upon the country of origin, so that concordances based upon "the percent of total imports in the existing item" could well entail some misrepresentation in relation to the composition of commodities and/or the level of tariff rates; trade weighted averages would most likely be affected but so also could be rates determined on the basis of the majority of trade.

In determining the compositions of commodities and the rates of duty to be applied under the MFN tariff, the value of total imports from all countries has been used as the value of MFN imports. There was little choice in this regard as a statistical tabulation, by 7-digit commodity classes by tariff item, for goods imported into Canada under the MFN tariff was not made available. In the great majority of instances, it is doubtful whether the use of this broader trade base has made much difference in terms of the end result. The statistical differences would likely be greater where existing MFN rates of duty are significantly different from rates applicable under the BP and GP tariffs, or where only a comparatively small proportion of total imports is obtained from MFN sources.

V. THE BOARD'S INVESTIGATION AND ANALYSIS

The Draft Schedule and Existing Tariff Provisions

In reviewing Chapters 68 to 98 with respect to the accuracy of the Nomenclature of the draft Schedule vis-à-vis existing provisions, the Board's review has been confined, as before, to tariff and statistical lines below the 6-digit subheading level. The 4-digit headings and the 6-digit subheadings are not part of the Board's review because their descriptions of goods, arrived at by the Customs Co-operation Council, is binding and cannot be changed unilaterally.

Beyond the 6th digit the draft Schedule can be expanded for use for purely national tariff and statistical purposes. It is at this level that officials of the Department of Finance have attempted to simplify and condense the draft Schedule. With that in mind, the Board has generally refrained from adding tariff lines unless required to restore current rates to the draft Schedule or to incorporate an end use item from the Supplementary Annex. The review of the nomenclature in the draft HS focussed primarily on whether or not special provisions, uniquely Canadian, affecting classification, contained in schedule A of the Customs Tariff, were transposed to the proposed Schedule.

The fact that the draft Schedule was supplied in both official languages indicates clearly that the conformity of the English and French texts was another part of the Board's mandate. Both versions were therefore examined for any inconsistencies or differences between them, and recommendations are made in regard to language found to be deficient. Recommendations for changes in nomenclature affecting both texts of the draft Schedule are

made in both languages. In the English version of the Board's report a change is shown first in English and then in French, while in the French version it is shown first in French and then in English.

The Board has also made comparisons of the 4-digit heading and 6-digit subheading descriptions contained in the draft Schedule with those used in the Customs Co-operation Council's Harmonized Commodity Description and Coding System, for both the English and the French texts. In those instances where the draft Schedule uses an obscure nomenclature or one not in use in Canada, the Board recommends the addition of explanatory terms, or of those more commonly used in Canada.

There are a number of items in the <u>Customs Tariff</u> that contain the provision "under such regulations as the Minister may prescribe" or similar wording. However, in most instances, although mention is made of "regulations", none have been issued. Such regulations, when enacted, constitute a part of the current system; the Board recommends their inclusion in the draft Schedule by way of Canadian Legal Notes. The Board has recommended that specific Ministerial regulations be shown in the proposed Schedule only in conjunction with certain Annex items. It is understood that, where needed, regulations prescribed by the Minister will be introduced at a later stage by the Department of National Revenue. For some of the HS Chapters, other Canadian Legal Notes are recommended to insure that products are classified in their intended headings, thereby avoiding administrative difficulties. This, however, has been done infrequently in order to avoid changing the meaning of the HS Chapter Notes, which are binding as part of the International Convention.

Changes in Rates of Duty

For the Chapters covered in this volume, and to those covered in earlier reports, the Minister requested verification of the rates of duty in the draft Schedule, to insure that they are the same as those projected for 1987 in the <u>Customs Tariff</u>. The Board examined all changes and focussed on those instances where the draft Schedule indicated a rate of duty significantly different from that specified in the <u>Customs Tariff</u>.

Where tariff lines in the draft Schedule cover goods from more than one item in the <u>Customs Tariff</u>, with different rates of duty, a change in the rate of duty for some if not all of such goods is inevitable, no matter which method of rate determination⁽¹⁾ is used to effect the amalgamation. If the weighted average method is selected it is probable that most goods included in the calculation will have rates different from the current ones. Even where the rate in the draft Schedule is based on the rate for those goods which during the base period 1980-1982 accounted for the majority of trade among the goods combined, the rates for the goods of lesser importance (or weight) will likely be different from the existing rates.

Amalgamations and changes in rates of duty from existing provisions are in some instances unavoidable because of the fundamental differences between the two classification systems. An examination of the draft Schedule

indicates that many more tariff lines could have been provided, with descriptions of goods identical to those of the <u>Customs Tariff</u>, without changing the rates of duty. This one-to-one matching would have resulted in a very detailed and voluminous Schedule. To achieve a more condensed Schedule, one or more current items were combined, resulting in numerous changes to existing rate provisions. Many of the comments and objections raised by interested parties concerned changes in rates of duty. Invariably it was urged that the existing rates be restored. With few exceptions, the Board agreed and recommended the necessary changes.

The Board's research revealed many other instances where rates proposed in the HS were different from current rates. The Board was particularly concerned with items in the draft Schedule which would impose on present duty free goods rates as high as 15 per cent. The Board is of the opinion that their present duty-free status, whenever it was established, was justified at that time and is still presumed to be so. The elimination of this status as a result of a mechanistic conversion process, regardless of economic considerations, was not acceptable to the Board, especially when such increases in rates would require compensation to our trading partners in the form of lower rates for other goods.

The Board was equally concerned about rates in the draft Schedule which constituted reductions from existing rates. There were many such reductions, amounting frequently to 20 per cent or more of the current level of protection. The Board found changes of this magnitude, either upward or downward, excessive and unacceptable, even when bearing in mind the laudable goals of simplification and condensation. The Board therefore recommends the restoration of the existing tariff provisions for those draft items which meet the following criteria:

- (1) where the proposed rate in the draft Schedule would involve a reduction or an increase of at least 2.5 percentage points from the current ad valorem rate or its ad valorem equivalent;
- (2) where the change in the rate of duty affects at least one per cent of total imports for the 1980-82 base period under the present item in the <u>Customs Tariff</u>;
- (3) where the amount of trade in the base period is at least \$100,000.

The Board was asked to use the MFN rates in effect on January 1, 1987 as the basis for its study. The existing provisions of the BP, GP and General Tariffs are, therefore, not relevant to this study except as noted earlier. Unless explicitly noted to the contrary, references in this Report to the "current", "present" or "existing" rates are to be taken to be to the MFN rates as of January 1, 1987.

In instances where the Board has recommended revisions to the proposed MFN rates and the goods under tariff items affected also might attract GP rates, the Board has recommended revisions as well to the GP rate in the proposed Schedule. GP rates are often tied by a formula to the MFN rate and so would change if the MFN rate to which they are attached is

revised. That formula requires that the GP rate shall be equal to the BP rate or to two-thirds of the MFN rate, whichever is the lesser. Accordingly, BP rates were also checked as to their accuracy in relation to the other rates.

Throughout Reference No. 163, the Board recognized that conversion to the Harmonized System had, as a principal objective, a revised Customs Tariff which retained January 1, 1987 rates of duty to the maximum extent possible. However given the significant nomenclature differences of the two systems, and the Minister's objective of a simplified and condensed HS schedule, some rate modifications were unavoidable, notwithstanding the best efforts of the Board to maintain current rates. It is anticipated that during the months prior to the introduction of the new Schedule and for a period thereafter requests to restore present rates of duty will be brought to the Minister's attention. The Board is of the view that a temporary legislative mechanism and supporting administrative procedure be introduced whereby these requests may be quickly and impartially dealt with.

Improvements to the Draft Schedule

In addition to reviewing the accuracy of the draft Schedule with respect to the existing provisions of the <u>Customs Tariff</u>, the Minister has asked the Board to focus on ways the Schedule might be improved. To that end, the Board has examined the appropriateness of the format of the draft Schedule and the adequacy of the annotations and other provisions to facilitate its administration.

The Board finds that the inclusion of Supplementary Notes dealing with the rate or the amount of duty payable, together with Legal Notes and other Supplementary Notes referring to the coverage of goods, would be confusing to users of the Schedule and concludes that matters affecting the rate or amount of duty payable should be an integral part of the Schedule itself, so that the possibility of specific rate provisions being overlooked would be reduced. Some of these supplementary tariff provisions, e.g. those specifying more favourable rates of duty for certain goods from Australia and New Zealand, are inserted into the Schedule as part of the affected tariff lines. Generally, in order to reduce repetition, the Board has recommended that they be integrated by means of footnotes.

In the opinion of the Board, the draft Schedule contains too many residual tariff and statistical lines identified by the term "other". The goods covered by that term can only be ascertained by determining which goods covered by the relevant subheading have been named specifically. This is frequently a complicated task. The Board has concluded that further description of the goods covered by these residual lines would clarify the items in the draft Schedule. The Board also recommends changes to the Nomenclature of the draft Schedule to make it consistent with the Harmonized System.

Reference 157 and Conversion to the Harmonized System

In response to a letter from the Minister of Finance, dated August 20, 1979, the Board undertook a study, designated as Reference 157, of more than 100 tariff items under which the classification of the products involved was dependent upon whether or not the goods were "made in Canada". Related

tariff items were included when this was found to be necessary or appropriate. The reference was divided into two parts, with the report on Phase I being tabled in Parliament on January 12, 1983 and that on Phase II on April 18, 1985.

The Board's recommendations proposed means of replacing existing "made/not made" provisions with other forms of tariff designation. In most cases the Board recommended that the subject goods be listed <u>eo nomine</u>. Those goods found to be made in Canada would be dutiable at higher rates than those found to be not made in Canada, which usually would be Free.

Most of the changes based on the Board's recommendations respecting Phase I of Reference 157 were implemented in 1984 and 1985. The 1984 amendments were included in the proposed Schedule for Chapters 25 to 67 and for Chapters 68 to 98 and the related cross-references as received by the Board. However the recommendations implemented in the 1985 Budget were not covered by the draft Schedule as received, nor were they considered in the data base of 1980-82 used for the HS conversion, or in the cross-references. The draft Schedule is therefore already out of date with respect to the tariff changes resulting from Reference 157 not implemented before 1985. (1)

In order to avoid any confusion that might result, the Board has decided to integrate into the Schedule, insofar as possible, all changes in the <u>Customs Tariff</u> resulting from its Phase I Made/Not Made report. In instances where an item in the <u>Customs Tariff</u> was deleted the goods in question reverted to their alternative classification description. Other changes are incorporated in the proposed Schedule by means of a new tariff line specifically describing the product and/or its use. Finally, because most of the items studied under Reference 157 were end-use items and this characteristic was retained in the Board's recommendations, many of the new items were added to the Supplementary Annex. Recommended changes to the proposed Schedule are indicated in the relevant Chapter reports by appropriate footnotes.

While the recommendations contained in Volume IV thus incorporate a number of changes resulting from Phase I of Reference 157, this report does not reflect any tariff amendments which have been implemented subsequent to 1985.(2) The Board has not incorporated into Volume IV the recommendations made pursuant to Phase II of Reference 157, with one exception. This exception concerns the recommended tariff treatment of roller bearings in Chapter 84 and results from requests made by interested parties to clarify tariff treatment.

(2) Some of the Board's recommendations pursuant to Reference 157, Phase II, were put into effect by the February, 1986 Budget but, as of December,

1986, the bulk of these remain to be implemented.

⁽¹⁾ Aside from changes resulting from Reference 157, the present (1986)

<u>Customs Tariff</u> also differs from that existing in 1982 for other reasons,
e.g., rate changes pursuant to Reference 159, the deletion or alteration
of some permanent and temporary tariff items, the introduction of new
items, and numbering changes.

Rate Adjustments in the Customs Tariff Consequent to Reference 159

In 1983 the Board completed another study, designated Reference 159, which resulted in numerous rate revisions to the $\underline{\text{Customs Tariff}}$. This inquiry arose from Canada's proposed adoption of the international agreement on customs valuation. To maintain the present levels of tariff protection under the new valuation system, a number of upward tariff rate adjustments were recommended by the Board in Phase II of that Reference.

Those recommendations were implemented with effect from January 1985. Rate adjustments were therefore not incorporated into the draft Schedule as received by the Board or into the supporting documentation. In fact, the rate adjustments resulting from Reference 159 were not considered at all in Phases I and II of this Reference.(1)

However, in carrying out its work for Volume IV, and inasmuch as the rate adjustments are shown in the current <u>Customs Tariff</u>, the Board has decided that the recommended Schedule for Chapters 68 to 98 should reflect the revised rates. In some instances, usually those with the larger rate adjustments, this required the establishment of additional tariff lines in the proposed Schedule. However, in the majority of cases the rate adjustments required for Chapters 68 to 98 resulting from Reference 159 were small and their integration into the HS quite straightforward.

This process was carried out in a manner consistent with the method previously used to determine the MFN rates of the proposed Schedule. Where a Customs Tariff item for which the MFN rate was revised comprised the majority of trade for a proposed tariff line or lines, the proposed MFN rates were adjusted accordingly. Where the proposed rates of tariff lines were calculated on the basis of a trade weighted average, they were adjusted in accordance with the rates resulting from Reference 159. Therefore, revisions in MFN rates in the Customs Tariff are not reflected in the proposed Schedule where the item in the Customs Tariff does not account for the preponderance of trade under the relevant tariff line. For the Chapters covered in this Volume the revisions to MFN rates, resulting from Reference 159, are identified and described in the relevant chapter reports.

In summary, whereas the provisions of the <u>Customs Tariff</u> in effect as of 1982 were used as the basis of conversion, there have since been numerous amendments to the <u>Customs Tariff</u>. Volume IV incorporates all these revisions up to the end of $\overline{1985}$. Most of these changes result from Reference 157 or 159 but also taken into account are other revisions to the <u>Customs Tariff</u> which have been put into effect since 1982.

⁽¹⁾ In Volume III of Reference 163 <u>Revisions to the Board's Recommendations Respecting Chapters 1 to 67</u>, to be published in early 1987, the Board presents revised rate schedules for Chapters 1 to 67 which incorporate all rate adjustments made pursuant to the implementation of recommendations under Reference 159.

VI. AREAS FOR SPECIAL TREATMENT IN DEVELOPING THE DRAFT SCHEDULE

In his Letter of Reference the Minister identified two areas as requiring "special treatment in developing the draft schedule". These relate to provisions in the HS for dealing with: (a) present end use tariff items, and (b) the tariff treatment of goods which are "parts" of other products. In its work on Phases I and II, the Board recognized that it would at some point have to examine in detail these two areas of special concern. It was felt that this could best be done after the completion of the analysis of Chapters 68 to 98, which in many respects are more complex than the earlier ones. This section discusses methods of dealing with end use tariff items and with provisions for parts.

Provisions for End Use Items and the Supplementary Annex

End use items are tariff provisions for goods imported for a specified use or by a specified user. They are characterized by phrases such as "for use in the manufacture of", "for use by", or "when imported for". These items were normally established for the purpose of providing a lower rate of duty for the use or user named. Therefore, with respect to goods covered by end use items, the Customs Tariff has at least two places where they might be classified: (1) the end use item(s) and (2) the item under which they would otherwise enter.

The text of the International Convention on the Harmonized System, i.e., the description of goods up to and including the 6-digit level, however, has only one place for classifying a good, namely where it is described in terms of its intrinsic characteristics. The internationally-approved nomenclature of the Convention excludes classification for tariff purposes in terms of the use or user of goods. However, any party to the Convention can add further breakdowns below the 6-digit level for purely national purposes. Thus the 7th and 8th digit levels have been added in the draft Canadian HS Schedule for tariff classification including provisions for concessionary rates for specified end uses.

Integration of present end use items into the proposed Schedule is straightforward for items with a single good for a single end use. It would require at most two additional tariff lines; (1) for the end use, and (2) the residual dutiable category "other", covering all other uses combined. In contrast, the integration of other end use items, which are broad in scope and cover many goods, will be more difficult. Integration of such an end use item into the HS Schedule would require many entries, each with the full end use description. Clearly, taking up all end use provisions into the HS would bring about a bulky, repetitious and complicated tariff classification system.

In order to obtain a more condensed and simpler Schedule it is proposed to place the more complex end use items in an Annex to the Schedule. In this manner the Government's intention to maintain their current concessionary rates would be achieved. Even though the imported goods will initially be classified to a tariff line in the HS dutiable at a level higher than the concession rate, the rate in the Annex will take precedence as long as the goods in question are eligible.

The Board was requested "to examine whether the products and items in the Annex could be incorporated into the draft schedule". Given the scope of this inquiry its detail and complexity, the Board informed the Minister at the beginning of its investigation that it could not undertake the study of the end use items at that time and make its report before the January 1, 1986 deadline. The Board informed the Minister during 1985 that it would commence the study of the statutory end use provisions during the summer of 1986 with completion towards the end of 1987. The Minister accepted this proposal. This study into the statutory end use Annex will constitute Phase V.

Thus far the Board has limited its work on end use items to additions to, rather than deletions from, the Supplementary Annex. Proposals to that end were submitted by interested parties in submissions at the public hearings. Analysis by the Board's staff revealed deletions of end use provisions involving large volumes of trade which enter duty-free at present and which would become dutiable under the proposed Schedule at rates ranging from 10 to 15 per cent. These were added to the end use Annex for more detailed study in Phase V. Other end use provisions incorporated in the Schedule by additional tariff lines at the 7 and 8 digit level were also added to the Annex, for further examination, where the new HS provisions did not reflect the full scope of current items. In these instances some goods would otherwise lose the lower rates of duty to which they are currently entitled under the Customs Tariff. In April 1986, the Department of Finance added a number of end use provisions to those originally placed in the Annex.

The present <u>Customs Tariff</u> contains some 875 statutory end use items. Of these it is recommended that 300 be placed in the Annex, almost 200 of which relate to Chapters 68 to 98. The remaining 575 statutory end use provisions have been given a separate tariff line in the Schedule or have been provided for in the Schedule without the present end use designation at the concessionary rate applicable today or at a higher rate of duty.

The statutory end use Annex recommended by the Board for Chapters 68 to 98, as well as for all preceding Chapters of the HS, is a provisional interim Annex. It is, in its entirety, subject to study and final recommendation by the Board, in accordance with the Minister's request, in the concluding phase of this inquiry. The complete list of statutory end use items recommended by the Board for placement in the provisional Annex can be found in Part 5 of this Volume. The statutory end use Annex comprises for each item a four-digit code number, the description of the goods, the rates of duty applicable under the various tariffs as of January 1, 1987 and the HS lines under which the goods in question would usually be imported.

There are, in addition to the permanent end use items, other current tariff provisions which can best be retained in an annex. Here reference is made to the temporary items, both those under the Chemicals and Plastics Tariff Reduction Order and those characterized by use/user, as well as those of the Machinery Duty Remission Program, the Agreement on Trade in Civil Aircraft and the Automotive Products Trade Agreement. These other parts of the Annex, which have not been referred to the Board for study, were finalized by the Department of Finance. They were distributed to interested parties by the Board prior to its final hearings on the draft Schedule, on June 25, 1986 and July 30, 1986. The Annex which accompanies this Volume consists of the following parts:

Part 1(a) - Statutory End Use Tariff Items

(b) - Special Goods Designated by Governor in Council and Other Tariff Items

(c) - Cross-Reference Tables to Parts 1(a) and 1(b)
(d) - Temporary End Use Tariff Items

(e) - Chemicals and Plastics Tariff Reduction Order (CPTRO) Tariff Items

- Tariff Lines Subject to the Provisions of the Machinery Part 2 Duty Remission Program

Part 3 Tariff Lines Subject to the Provisions of the GATT Agreement on Trade in Civil Aircraft

Part 4 Tariff Lines Subject to the Provisions the Automotive Products Trade Agreement (APTA)

Part 5 - Current Drawback Tariff Items

The Board recognizes that there are a number of complexities, both in basic concept and as to administration, which confront the development of the Supplementary Annex. Several of these principal issues were addressed by Revenue Canada, Customs and Excise, in its submission for the Public Hearing held on July 30, 1986. In its submission, the Department presented a Supplementary Annex differing in format from the Annex accompanying this Volume. The issues concerning the Supplementary Annex, and various alternatives for its final structure, will be the subject of Phase V of this Reference.

The Treatment of Parts under the Harmonized System

A second area requiring study, as identified in the Letter of Reference, is the HS treatment of "parts". What follows is a description of the HS classification principles and rules and a description of classification principles, practices and procedures under the present Customs Tariff. description of the difference in the way the two systems deal with the treatment of parts, constitutes the background of the Board's recommendations intended to maintain the current tariff treatment of parts. The central problem is that, in the treatment of goods which comprise "parts", the two systems are not fully compatible. At issue is the best means to arrive at compatibility, bearing in mind the Board's basic responsibility to obtain maximum in the conversion process.

HS Classification Principles:

In the HS, the major rules pertaining to the classification of parts are introduced commencing with the Notes to Section XV. Note 2 to this Section introduces the HS expression "parts of general use"; this term is to have broad application as it is to be employed "throughout the Nomenclature". "Parts of general use" are defined specifically as:

- a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and

c) Articles of heading Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In the above enumeration a) covers, among others, such articles as tube or pipe fittings (heading No. 73.07), nails and tacks (73.17) and screws, bolts and nuts (73.18). Covered in c) above are such articles as mountings/fittings for furniture (83.02) and clasps and buckles for clothing (83.08).

The important consideration of this HS definition is not that fittings or screws and bolts are to be designated "parts of general use" but rather that, as such, these products are not to be classified under the HS as being parts $\underline{\text{per}}$ se. Aside from Section XV, to emphasize that the parts provisions elsewhere in the HS Schedule are not to include "parts of general use", further notes to that effect are provided in all subsequent Sections and Chapters.

The classification for other parts and components is dealt with, in the HS, in Section XVI. Note 2 to this Section states, firstly, that parts which are goods named in, or included in, any headings of Chapter 84 or 85 (two lengthy Chapters which comprise Section XVI) are in all cases to be classified to their respective headings. Thus, parts of machines, where they are specifically named, are not to be classified elsewhere as parts but as goods provided for eo nomine.

Secondly, Note 2 states that goods, when not parts of general use and when not included or named elsewhere, are to be classified with the machines themselves but only "if suitable for use solely or principally with" a particular kind of machine or with a number of machines of the same heading. Such parts, which can be described as single purpose or "dedicated", fall under the parts provisions of Chapters 84 and 85, usually in a concluding subheading, e.g., as in No. 8414.90. In some instances a separate heading is reserved for parts of machines; such headings specify explicitly "parts suitable for use solely or principally ..." as for example in heading No. 84.09 or 84.73.

Finally, Note 2 indicates that parts of machines, if not named or included elsewhere, and not used "solely or principally" with a specific machine, are to be classified under headings as "not specified or included elsewhere". In this respect heading Nos. 84.85 and 85.48 comprise residual provisions for parts.

Further stipulations respecting the classification of parts are found in other Sections. Note 2 in Section XVII, which encompasses vehicles, aircraft, vessels and other transportation equipment, contains a detailed enumeration of those articles to which the expression "parts and accessories" is not to apply. For example, the machines and apparatus of heading Nos. 84.01 to 84.79, the electrical machinery and equipment of Chapter 85, the instruments covered in Chapter 90, and the clocks/watches of Chapter 91 are treated not as parts or accessories for transportation equipment but rather as goods in their own right. Moreover, according to Note 3 to Section XVII the only parts and accessories to be classified as such are those, again, "suitable for use solely or principally" with the equipment coming under this

Section. It is added, finally, that in the HS the classification of parts is governed by the same legal framework, i.e., Interpretive Rules, Section Notes and Chapter Notes, as applies to the whole article.

To sum up, the $\ensuremath{\mathsf{HS}}$ in essence establishes four categories for goods which are used as parts:

- a) parts of general use as defined in Section XV;
- b) parts that are eo nomine goods;
- parts "solely or principally" for use with, or as a component of, specified articles;
- d) multipurpose parts which, while being clearly recognizable as parts, are not covered by (a), (b) or (c).

The major components of machines, in themselves "machines, apparatus and accessories" that may be used as parts of other machines, are with few exceptions, treated in the HS as <u>eo nomine</u> goods rather than "parts". Parts, when for "general use", are also not considered to be "parts" in the HS but goods eo nomine. In the HS, the term "parts" is thus basically restricted to those which have a "sole" or "principal" application, that is, they are dedicated by design or usage to a single purpose.

The Classification of Parts under the Customs Tariff:

In the <u>Customs Tariff</u> there are numerous items which combine, in the same item, a provision for the principal goods together with a provision for "parts thereof" or "parts of all the foregoing", etc. In most cases, therefore, the parts are classified together with the end product and thus carry the same rate of duty as that applying to the end product. Under the existing <u>Customs Tariff</u>, together with its relevant regulations and administrative memoranda, parts are usually classified in the following manner: If a part is covered by an "all embracing" item it would be classified there first. An example is tariff item 44205-1 which reads "materials, including all parts, wholly or in chief part of metal ... when imported for use in the manufacture of goods entitled to entry under (listed tariff items)". Otherwise, the classification of parts is generally determined by whether or not they are specifically named. If named they are classified to the naming items; otherwise they are placed, as indicated, under a general clause for parts, i.e., under an item to which is attached a provision for "parts thereof".

In contrast to the HS structure the <u>Customs Tariff</u> does not explicitly recognize parts of general use. Hence, they are generally not excluded from general parts provisions as being "parts thereof", although when articles designated as parts for general use in the HS are also named in the <u>Customs Tariff</u>, tariff treatment may be similar. On the other hand, where such general use parts are not named in the <u>Customs Tariff</u> their classification, as well as the rates applicable, may differ under the HS.

A more significant problem arises in the treatment of a broad range of machines and apparatus for industrial use which can often constitute parts. The HS is, vis-à-vis the Customs Tariff, considerably more detailed;

more goods that are parts are named specifically. Thus, fewer products will be classified as parts along with the main product, at the same rate. There are implications in this for the applicable rates of duty. In not a few instances, parts now admitted as "parts thereof" along with the relevant end product obtain a lower rate of duty. Under the HS the same part may be split off to be classified eo nomine with a higher tariff to apply.

Considerations:

Because of the concern that HS conversion might not be neutral, a detailed study was undertaken to measure and analyse the increase in duty which might result from the different systems of classification to be introduced. This study examined 83 existing tariff items taken as a sample from those present items concorded primarily to Chapters 84 and 85. The bulk of the goods that are parts are allocated under these two Chapters of the HS. Imports under these surveyed items amounted to some \$22.1 billion for the base period 1980-1982. Using the data contained in the cross-reference tables, the basic approach was to determine whether products classified as being parts under the sampled items would be classified as parts in the proposed Schedule, and at what rate of duty the conversion would take place. This study showed that the weighted average rate of duty for these tariff items, would, as a result of the different classification of parts under the HS, rise only to a minor extent - by much less than 1/10th of a per cent. (1) In other words, the customs duties payable on the \$22.1 billion imported under the items surveyed would have increased by only \$10 million over the three year period.

This increase in duties payable under the HS is only to a very small extent associated with the HS definition introduced respecting "parts of general use". Screws, bolts, nuts, nails and like products enumerated in the Notes to Section XV, which at present enter as "parts thereof", would be classified under the HS as named goods and thereby can attract higher tariff rates. However, the analysis carried out by the Board determined that the overall impact of the HS definition of "parts of general use", on duties payable, was barely measurable.

The study undertaken showed, rather, that the indicated increase in duties payable under the HS would, almost in entirety, result from the clear tendency of the HS to classify other products, i.e., the major components of machines and apparatus, not as parts but as goods <u>eo nomine</u>. In particular, products which are at present entered as parts under various end use items would attract higher rates of duty. Some specific examples of products treated in this manner, that is, as goods and not parts, are pumps, electric motors, capacitors, resistors, printed circuit boards, switches and fuses.

⁽¹⁾ For the 83 existing tariff items surveyed, the average (weighted) MFN rate of duty was 4.3075%. As a result of applying the different classification pertaining to parts under the HS, the weighted rate would increase to 4.3575%, or by only 5/100ths of one per cent. A Staff Appraisal Paper, to be made available concurrent with this Report, is in preparation and sets forth in more detail the methods and results of this study.

The Board considered several options for dealing with the rate changes arising from the HS conversion of current parts provisions. One alternative considered was to administer the parts provisions of statutory (and temporary) end use items placed in the Annex in accordance with current classification principles and practices whereas parts provisions, if not in the Annex, would be classified according to HS procedures. In this event, the HS restrictions with respect to parts for general use, and to parts named eo nomine, would not apply to the parts provisions found for end use items in the Annex. Therefore, the broader coverage of the present system would remain applicable to all of the Annex and conversion in this respect would remain completely neutral. However, this approach would not deal with any rate changes resulting from conversion regarding parts provisions remaining in the main Schedule. Moreover, and of much greater import, the Board finds such a tandem classification for parts totally undesirable and probably unworkable.

Another alternative considered was a blanket provision whereby all parts and components would be admitted at the rates applying to the final end products. While simple in some respects, this would greatly change the present rate treatment of many goods. In fact, the changes introduced by this approach would probably be much greater than those resulting from a straightforward adoption of the HS. This alternative was therefore also dropped.

Conclusion:

While the adoption of the HS would lead to a different treatment with respect to the classification of parts, the Board, on the basis of its study, concluded that these differences could be accomodated within the overall conversion process. Reference, here, is to those HS parts provisions found in the main Schedule and to those placed in the Supplementary Annex. However, to ensure the neutrality of conversion as much as practicable, some changes, in order to accommodate the transition to the new international system, are necessary. The nature of these facilitating changes requires some explanation, particularly as they concern those present items in the <u>Customs Tariff</u> which are designated by the Department of National Revenue as "all-embracing" in their coverage.

There are approximately 70 items in the present <u>Customs Tariff</u> which, by reason of their nomenclature, seem to provide a wide scope with respect to the products and parts admitted under them. The breadth of their coverage is indicated by typical nomenclature such as "materials, including all parts", "all materials for ...", "goods for ...", or "articles and materials for ...". Without exception, the nomenclature of these items, known as "all-embracing", includes reference to a specified end use or user. Most of these broadly worded items were placed into the end use section of the Supplementary Annex as received; however, some others were omitted and have been added to the Annex. To ensure that the scope of these items is not narrowed as a result of conversion, they have all been included in the Supplementary Annex. Further, Notes have been provided, preceding the Annex, the effect of which is to make certain that the HS classification procedures otherwise pertaining to parts are not to apply in the case of those provisions found in the Annex.

In addition to the above broadly worded items, the present Customs Tariff contains a number of other tariff items, approximately 45, which by reason of their nomenclature alone are not clearly or necessarily "allembracing" in scope. The parts provisions under these items are, nonetheless, by reason of administrative practice over the years, treated as being allembracing in nature. The Board was concerned, in particular, with the probability that the more restrictive HS definition of parts would apply to those parts provisions. For this second category of all-embracing items, to ensure that their present scope is also not impaired pursuant to conversion, the Board has recommended a restructuring of the Supplementary End Use Annex respecting certain parts provisions. As discussed, the introduction of appropriate Notes to the Annex would, again, serve to identify those parts provisions where the otherwise applicable HS interpretation is not to be operative. Of most importance in this respect, the Board recommends in the Annex the introduction of specific and separate all-embracing provisions for parts of: i) aircraft, ii) agricultural machinery, iii) machinery and apparatus used for the exploration of oil/gas and for the exploration of potash/rock salt deposits, and iv) electronic data processing equipment. (1)

The recommendations presented above would permit, without changing the scope of existing all-embracing provisions, the adoption elsewhere of HS classification procedures respecting parts, both in the main Schedule and in the Annex. At the same time, based on the study referred to earlier, the Board recommends a further set of revisions, mainly to Chapters 84 and 85, which are also directed towards preserving the rate neutrality of conversion respecting the treatment of parts.

Aside from the problem area posed by all-embracing items, the Board acknowledges that conversion to the new system in other instances would not be completely neutral respecting parts and would involve changes in rates of duty applicable. The impact of the introduced HS definition of "parts of general use" in this respect is not at all significant. However, as noted, higher duties will clearly be imposed through the tendancy of the HS to classify other products, i.e., major parts/components of machines and apparatus, as eo nomine goods. These particular instances can be identified and the Board decided to restore the current MFN rates for those tariff lines most affected. For this purpose only a relatively few revisions proved necessary since, for the great majority of cases, the individual rate impact was not deemed significant. In determining, with respect to parts provisions, whether or not the HS would effect a significant increase in duty, the same criteria were employed as those applied earlier when dealing with goods other than parts (see page 16). Where such criteria were met, the Board has recommended the establishment of a separate new tariff line specifying the part for which the present rate is to be restored, often with reference to an Annex item The recommendations for these new HS provisions for parts are included in the appropriate Chapter reports. The bulk of these, approximately 50 in total, are found in Chapters 84 and 85.

⁽¹⁾ In Part 1(a) of Supplementary Annex, see Annex item Nos. 4415, 0450, 3165, 3166, 3167 and 3727.

In summary, the Board concludes that the differences between the HS and the <u>Customs Tariff</u>, in the classification of parts, could be accommodated within the conversion process. To facilitate this transition to a classification basis which differs in several respects, the Board recommends a number of changes, both in the Schedule and the Annex. The objective of these recommendations, which concern all-embracing tariff items as well as others, is to minimize the duty changes consequent to conversion. While other options were considered, the approach recommended here is viewed as preferable to other alternatives which would appear to require cumbersome special provisions that would further complicate the already complex conversion process.

VII. THE PUBLIC INQUIRY PROCESS

The Organization of Reference 163

Although some of the organizational aspects of Reference 163 have been mentioned earlier, the principal features of the public inquiry process are summarized in this section.

As already noted, the work on this Reference has been divided into a number of phases. This report, Volume IV, completes the review of the main body of the draft Schedule as received by the Board. It also includes Chapter 98, an additional chapter encompassing a number of current tariff items containing provisions for non-commercial transactions such as donations from abroad, settlers' effects and the goods of foreign diplomats.

Because of the more complex issues dealt with in the later Chapters and the need for the Board to complete its report as soon as feasible, some organizational changes have been necessary. Following the publication of its recommendations respecting Phase I (Chapters 1 to 24) and Phase II (Chapters 25 to 67), the Board initially envisaged that its recommendations for the remaining Chapters, 68 through 98 would be presented in Phase III. A subsequent stage, Phase IV, would provide for a review process pertaining to the recommended Schedule in its entirety; the Phase IV publication was also intended, to incorporate all remaining comments from interested parties and all necessary updating.

The Board has had to revise this scheduling somewhat; currently in preparation is Volume III of Reference 163, now referred to as Phase III, Revisions to the Board's Recommendations Respecting Chapters 1 to 67. Volume III contains a number of updating revisions to these earlier Chapters, mainly resulting from Reference 159 and various Budget changes. As part of the review process, and to ensure that all parties have an opportunity to comment on the conversion process, a second public hearing pertaining to Chapters 1 to 67 was held, on June 25, 1986. The Volume III report would thus also include a number of additional recommendations in response to the submissions made at this second hearing. Volume III has been scheduled for public release in January, 1987.

The approach used in finalizing this volume covering Chapters 68 to 98 has also necessarily been altered. In a first stage, a public hearing was held on October 16, 1985 and subsequently, the Board's analysis and preliminary recommendations for Chapters 68 to 98 were circulated as Staff

Appraisal Reports together with the Supplementary Annex in draft form as it pertains to statutory end use items. In the second stage another public hearing was held, on July 30, 1986, to invite public commentary on the Board's proposals. Volume IV thus takes into account the submissions made for the initial 1985 public hearing as well as those further representations made in conjunction with the review hearing held in 1986. As described, Volume IV as well incorporates the updating required pursuant to Reference 157, Reference 159 and various other budget changes to the Customs Tariff since 1982.

The next stage of the reference, Phase V, with hearings tentatively scheduled to commence in March, 1987, will give interested parties an opportunity to bring forward perceived problems relating to provisions to be included in the Supplementary Annex. As mentioned, Revenue Canada in its submission has provided an alternative structure for those tariff items which are to form the Supplementary Annex. Drawing upon both the Board's provisional draft and that of Revenue Canada, the Department of Finance has incorporated a further schedule for this Annex. This revised Annex will serve as the basic schedule for Phase V in which the appropriate disposition of statutory <u>Customs Tariff</u> items with end use provisions will be reviewed in response to representations made by interested parties. The problems brought to light in this review process and ensuing recommendations, where accepted by the Minister of Finance, will be taken into account for future revisions to the Supplementary Annex.

In addition to circulating its provisional Chapter reports on Chapters 68 to 98 to facilitate the hearing process and to provide as much background as possible the Board has also distributed certain staff papers to users of the <u>Customs Tariff</u>. In April, 1984 a basic discussion paper entitled <u>Issues and Approach</u> was made available and in June 1984 a further staff paper on the Supplementary Annex was circulated.

For all of the public hearings held in conjunction with Reference 163, the Board has gazetted its hearing notices well in advance. As well, the Board sent a separate notice to potentially interested parties such as trade associations, individual companies, consultants, customs brokers and others, incorporating the original letter of reference together with further details and a request for submissions. The resultant submissions, other representations and the research of the Board's staff constituted the evidence on which the Board's recommendations were based.

The Initial Public Hearing

The first public hearing pertaining to Chapters 68 to 98 was held on October 16, 1985. The Board received 31 written submissions relating to these Chapters in addition to those representations made during the hearing:

Submissions for Chapters 68 to 98

Submitted by:

- 1. The Refractories Association of Canada
- 2. American Standard Division of Wabco-Standard Inc.
- 3. Ford Glass Limited
- 4. Domco Industries Ltd.

- 5. Canadian Steel Industry Statistics Committee
- 6. Finning Tractor & Equipment Company Limited
- 7. Aluminum Company of Canada Ltd.
- 8. Canadian Business Equipment Manufacturers Association
- 9. Libby-St. Clair Inc.
- 10. FAG Bearings Limited
- 11. Canadian Fertilizer Institute
- 12. UCB Customs Brokers Inc.
- 13. Canbro Inc.
- 14. Aerospace Industries Association of Canada/Association des Industries Aérospatiales du Canada
- 15. Canadian Textiles Institute
- 16. Pitney Bowes of Canada Limited
- 17. Canadian Street Rod Association
- 18. Du Pont Canada Inc.
- 19. RMS Division of Uniroyal Ltd.
- 20. The Rubber Association of Canada
- 21. Air Transport Association of Canada
- 22. Honeywell Limited
- 23. Canadian Colour Television Producers
- 24. The Railway Association of Canada
- 25. Ontario Hydro
- 26. Progress Medical Products Inc.
- 27. Canadian Timken, Limited
- 28. Reynolds Aluminum Co. of Canada Ltd.
- 29. GNB Batteries (Canada) Inc.
- 30. Union Carbide Canada Ltd.
- 31. Cooper Canada Limited

Subsequent to the public hearing, a number of other briefs were submitted to the Board with respect to the Chapters under review. In the Board's opinion, there seemed to be no substantive reason to defer consideration of these further briefs to a later formal hearing. The following 14 additional submissions have been fully taken into account in the Board's analysis of Chapters 68 to 98:

Submitted by:

Sanyo Industries Canada Inc.
Hitachi (HSC) Canada Inc.
Sony of Canada Inc.
Yamaha Canada Music Ltd.
Sharp Electronics of Canada Ltd.
Sanyo Canada Inc.
Toshiba of Canada Ltd.
Gottlieb, Kaylor & Stocks
Electronic Import Committee/Comi

Electronic Import Committee/Comité des Importateurs de l'électronique Foster Tax & Tariff Division of Foster Business Services Ltd.

The Professional Art Dealers Association of Canada and Canadian Artists Representation

Pioneer Electronic Corporation

Heinemon Electric Canada Ltd.

RCA Inc.

For the most part, the various submissions received expressed concern over the treatment which would apply under the HS to specific goods. Frequently, the request was for the restoration of an existing rate of duty. Other submissions raised broader issues dealing with perceived differences in classification procedures between the current $\underline{\text{Customs Tariff}}$ and the HS structure. In several instances the representations referred to classification ambiguities resulting from conversion.

The Board sought to respond as fully as possible to all proposals received and its recommendations are designed as much as possible to reduce the impact of conversion on rates of duty.

A number of briefs brought forward issues which were not covered by the Minister's directions for this inquiry. For example, some submissions were principally concerned with problems of current classification as opposed to changes consequential to conversion per se. Clearly these were outside the Board's mandate. Other briefs, in whole or in part, addressed changes in the BP or GP rate schedules, or the treatment of temporary items. Such concerns were noted and brought to the attention of the Minister.

The Public Hearing of July, 1986

As indicated, the Board in early 1986 completed its preliminary Chapter analyses and recommendations and subsequently circulated them to users of the <u>Customs Tariff</u>. To provide for a final review of the proposed Schedule for Chapters 68 through 98, a supplementary public hearing was held on July 30, 1986 and, for this later hearing, the following 22 briefs were received:

Submitted by:

- 1. Canadian Radio Relay League, Inc.
- 2. Reynolds Aluminum Company of Canada Ltd.
- 3. Canadian Textiles Institute
- 4. SKF Canada Limited
- 5. Air Transport Association of Canada
- 6. Aerospace Industries Association of Canada
- 7. Domco Industries Ltd.
- 8. Canadian Business Equipment Manufacturers Association
- 9. Canadian Timken, Limited
- 10. Canadian Fertilizer Institute
- 11. Canadian Association of Equipment Distributors
- 12. Ciba-Geigy Canada Ltd.
- 13. Sanyo Canada Inc.
- 14. Yamaha Canada Music Ltd.
- 15. Pioneer Electric Corporation
- 16. Sharp Electronics of Canada Ltd.
- 17. Du Pont Canada Inc.
- 18. Revenue Canada, Customs and Excise
- 19. RCA Inc.
- Aerospace Industries Association of Canada (regarding the Supplementary Annex)
- 21. Canadian General Electric Company Limited
- 22. Olympia Floor and Wall Tile Company

Some of the above submissions addressed issues brought to the Board's attention, in previous briefs, while others dealt primarily with the provisions of the Supplementary Annex. The Chapter reports in Volume IV, while responding to those various issues raised in the initial 1985 submissions, have been revised so as to take into account the further representations made in connection with the later public hearing of July, 1986.

Chapter Reports

As for the earlier Phases, this report consists primarily of an analysis of the draft Schedule on a Chapter-by-Chapter basis. Each Chapter commences with a listing of all tariff items in the <u>Customs Tariff</u> which relate to the subject Chapter. This was done to make clear at the outset the products under discussion and to assist readers in identifying products of interest. In compiling this listing of present items, some difficulties emerged. Whereas the base for the conversion process is the 1982 version of the <u>Customs Tariff</u>, it has subsequently undergone revisions. As noted, recent changes have been introduced pursuant to earlier Board References 157 and 159 and there have been other tariff item deletions, renumberings and additions. As much as possible, the listing given at the start of each individual Chapter uses the nomenclature of 1982. Where changes to the 1982 base have been identified, they are noted and described in appropriate references and footnotes in order to minimize possible confusion.

The individual Chapter reports then proceed to summarize the submissions relevant to the subject Chapter and the Board's responding recommendations are presented. The Chapter discussion then sets forth other recommendations which result from the Board's investigations. Typically, the latter deal with rate revisions, but in some cases may include a discussion of significant nomenclature changes or may address certain problems of definition resulting from particular HS Chapters or Explanatory Notes. Where a major restructuring of an HS heading or subheading is involved, this may be presented in full along with the accompanying analysis. Other rate changes may be discussed with reference to Table 2, which in each Chapter shows all the rate changes recommended.

For most of the Chapters the Board has recommended a number of relatively minor nomenclature revisions, mainly for clarity. These are listed in Table 1, and, being generally self-explanatory, do not require additional comment. The numbers in the "Reason for Change" column in Table 1 of each Chapter have the following meanings:

- 1- To align the English and French texts.
- 2- To maintain consistency with the scope, texts or definitions from from one level to another (for example, 0105.19.10 (see 0104.10.00.00 of the HS)).
- 3- To give a fuller meaning of the word "other" in cases where it was deemed possible and appropriate and where the scope of the class would appear to be ambiguous to the user. This was done by one of two methods:
 - a) expanding the text by adding descriptive terms to the word "other" (for example, class 0106.00.00.19)

- b) renumbering the class (except at the HS level), delete the word "other" and given an exhaustive enumeration of the article (for example, class 0105.19 or class 0105.19.10.90 (new 0105.19.10.20)).
- 4- To improve the texts for example, by clarifying the scope or deleting redundant words.
- 5- To add, delete or change the scope of statistical classes as requested by Statistics Canada.
- 6- To change the tariff classes or rates of duty as a result of submissions from Canadian industries or based on the Board's review.

Table 2 in each Chapter report presents a complete revised draft Schedule, including not only all recommended rate revisions but also all nomenclature changes. For identification, the changes recommended by the Board are marked with an asterisk (*) in the right hand margin of the page. Finally, the draft Schedule as received by the Board is appended for comparison purposes.

D.R. Yeomans Chairman

J.P. Bertrand irst Vice-Chairman

> A.C. Kilbank Member

R.K. Matthie Member

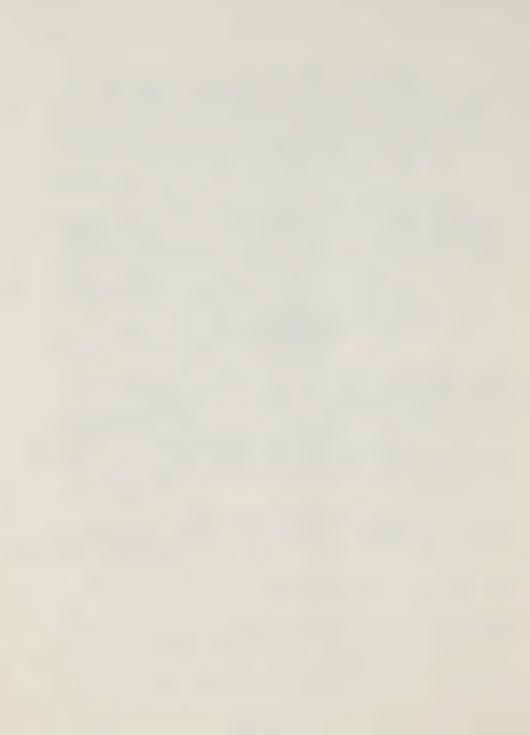
K.C. Martin Member

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Chairman

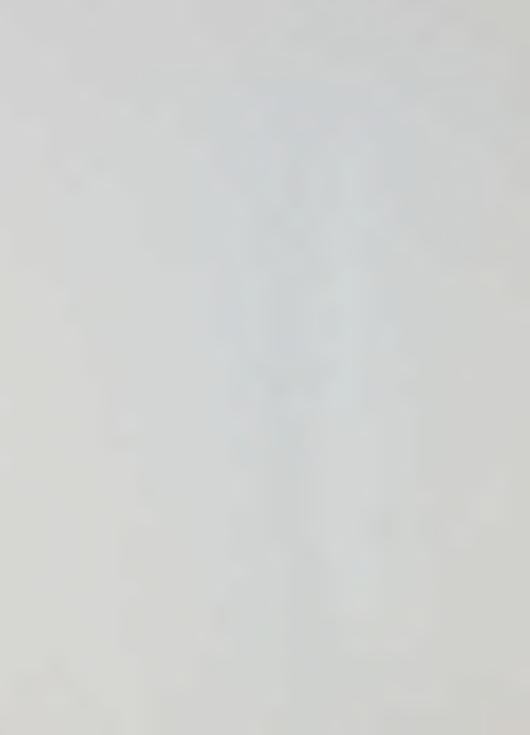
C.N. Beauchamp Member

Ottawa January 6, 1987



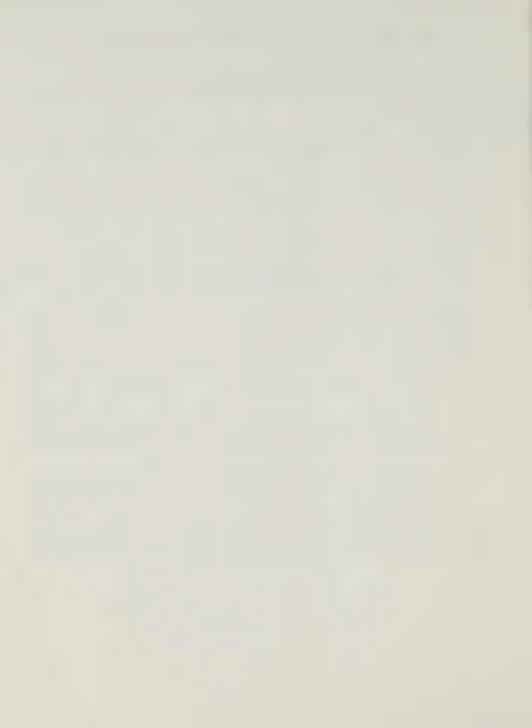
CANADIAN CUSTOMS

NOMENCLATURE



Classification of goods in the Nomenclature shall be governed by the following principles:

- The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
- 2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
- When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
- 4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
- In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein;
 - (a) Camera cases, musical Instrument cases, gun cases, drawing Instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
- 6. For legal purposes, the classification of goods in the subheadings of a heading or the tariff Items of a subheading shall be determined according to the terms of those subheadings or tariff Items and any related subheading or tariff Item Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings or tariff Items at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise regulres.



SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

- I Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin, not elsewhere specified or included.

SECTION 11

VEGETABLE PRODUCTS

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté and spices.
- 10 Cereals
- II Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oll seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaining materials; vegetable products not elsewhere specified or included.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar,
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candies and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoidal substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than slik-worm gut).
- 43 Furskins and artificial fur: manufacturers thereof.

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

- 50 SIIk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments.
- 55 Man-made staple fibres.
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories, knitted or crocheted.
- 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS' SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 (Reserved for possible future use in the Harmonized System)
- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, Implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND MATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof;

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.
- 98 (Reserved for special uses by Contracting Parties)
- 99 (Reserved for special uses by Contracting Parties)

NOTES OF REFERENCE

Certain Legal Notes in the Canadian Customs Nomenclature define or extend the meaning of products, terms or expressions which may be found throughout the Nomenclature. These products, terms or expressions are:

	Location	
- dried	Section I	Note 2
- ivory	Chapter 5	Note 3
- glass	Chapter 70	Note 5
- parts of general use	Section XV	Note 2
- plastics	Chapter 39	Note !
- rubber	Chapter 40	Note I
- woo1	Chapter 51	Note I(a)
- fine animal hair	Chapter 51	Note I(b)
- coarse animal hair	Chapter 51	Note I(c)
- horsehair	Chapter 5	Note 4
- man-made fibres	Chapter 54	Note I
- elastomeric yarn	Section XI	Subheading Note I(a)
- unbleached yarn	Section XI	Subheading Note I(b)
- bleached yarn	Section XI	Subheading Note I(c)
- coloured (dyed or printed).	Section XI	Subheading Note 1(d)
- unbleached woven fabric	Section XI	Subheading Note I(e)
- bleached woven fabric	Section XI	Subheading Note !(f)
- dyed woven fabric	Section XI	Subheading Note ((g)
- woven fabric of yarns of different colours	Section XI	Subheading Note I(h)
- printed woven fabric	Section XI	Subheading Note ((ij)
- plain weave	Section XI	Subheading Note I(k)
- knitted	Chapter 60	Note 3
- steel	Chapter 72	Note I(d)
- stainless steel	Chapter 72	Note I(e)
- other alloy steel	Chapter 72	Note I(f)
- base metals	Section XV	Note 4
- precious metal	Chapter 71	Note 6
	01 4 71	N 1 7

Chapter 71 Note 7

- metal clad with precious metal









TO THE HARMONIZED SYSTEM: VOLUME IV (In Five Parts)

PART 2 (CHAPTERS 68 TO 83)

REFERENCE 163

A REPORT BY THE TARIFF BOARD



REFERENCE NO. 163

A REPORT OF AN INQUIRY

by the

TARIFF BOARD

respecting

CANADA'S CUSTOMS TARIFF ACCORDING

TO THE HARMONIZED SYSTEM:

VOLUME IV

(In Five Parts)

PART 2

(CHAPTERS 68 TO 83)

This report is made pursuant to a reference by the Minister of Finance under section 4(2) of the Tariff Board Act.

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The Board makes special mention of its two editors who worked with particular care and diligence throught this reference:

M. Henri

G. Richard

Ottawa

K1A 0G7



FOREWORD

Volume IV of Reference 163 consists of five separately bound parts.

Part 1 includes the Introduction, the General Rules for the Interpretation of the Canadian Customs Nomenclature, the Titles of Sections and Chapters of the Harmonized System, and the Notes of Reference in the Canadian Customs Nomenclature.

Part 2 includes HS Sections XIII through XV with individual reports for Chapters 68 to 83.

Part 3 includes HS Section XVI with individual reports for Chapters 84 and 85.

Part 4 includes HS Sections XVII through XXII with individual reports for Chapters 86 to 98.

Part 5 includes the Supplementary Annex.



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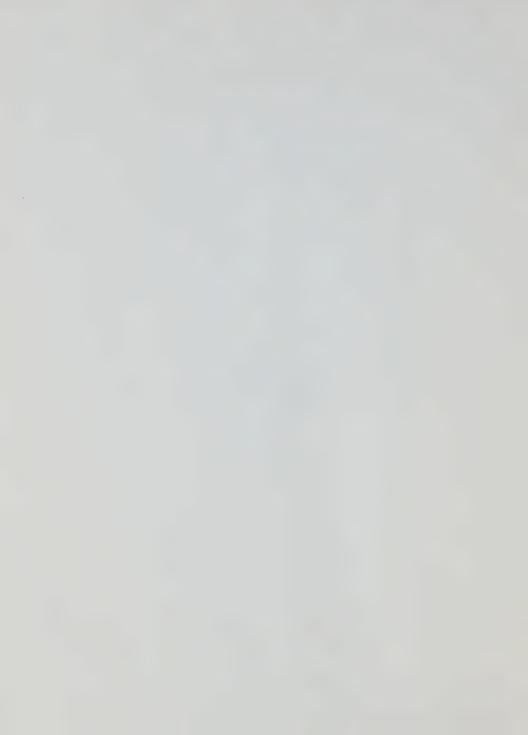


SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA

OR SIMILAR MATERIALS; CERAMIC PRODUCTS;

GLASS AND GLASSWARE



Section XIII

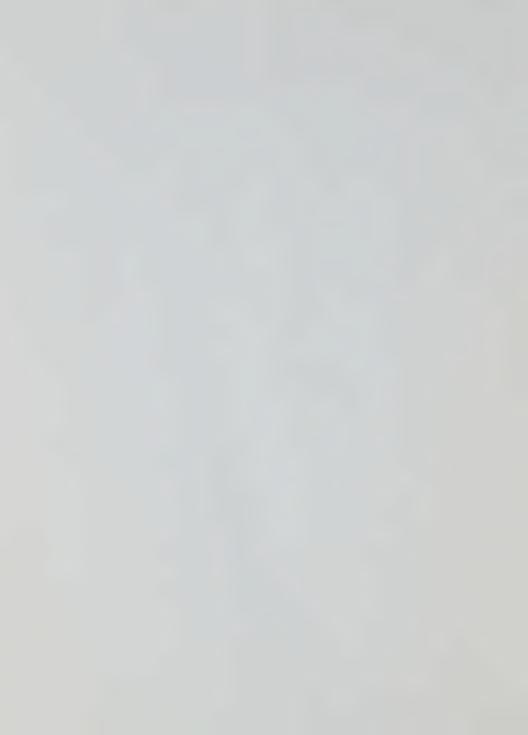
ARTICLES OF STOME, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Section)



REPORTS FOR

CHAPTERS 68 TO 70



CHAPTER 68

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials

A. Introduction

Proposed Chapter 68 incorporates, in whole or in part, 100 items of the Customs Tariff, as listed below:

```
Tarred paper ... manufactured ... of vegetable fibres, n.o.p.:
 19200-1 Other than the following (see 19200-3, 19200-4 and 19200-7)
 19200-2 Building papers ... fibreboard, strawboard ... n.o.p., not cut ...
 19200-5 Tiles ... other than hardboard, for ceilings, n.o.p.
*19200-6 Tiles ... other than hardboard, for ceilings, not cut ...
*19215-1 Sandpaper ... emery paper or emery cloth
*19216-1 Paper or cloth, coated on one side ... for ... abrasive sheets ...
         Roofing and shingles of saturated felt:
19220-1 Roofing of saturated felt, not cut to size or shape
*19220-2 N.o.p.
19230-1 Gasket stock ... of vegetable materials ... for sealing articles ...
 28200-1 Building brick and paving brick
 28205-1 Manufacturers of clay or cement, n.o.p.
 28400-1 Drain pipes, sewer pipes ... glazed or unglazed, n.o.p.
*28410-1 Gypsum tile
 28500-1 Tiles ... of earthenware, clay or stone prepared for mosaic flooring
 28800-1 Stoneware and Rockingham ware and earthenware, n.o.p.
 28900-1 Baths, bathtubs ... of earthenware, stone, cement, clay ... n.o.p.
*29520-1 Cast shapes of melted basalt rock ...
*30300-1 Grindstones, not mounted, not less than 36" in diameter
*30400-1 Grindstones, mounted or not, n.o.p.
30515-1 Marble, sawn or sand rubbed, not polished
 30520-1 Granite, sawn
*30525-1 Paving blocks of stone
 30530-1 Flagstone and building stone, other than marble or granite ...
*30610-1 Building stone, other than marble or granite, planed, turned ...
30615-1 Marble ... imported by manufacturers of tombstones ...
 30620-1 Ornamental ... marble ... used for interior work in churches
*30700-1 Marble, n.o.p.
*30705-1 Manufactures of marble, n.o.p.
30710-1 Granite, n.o.p.
*30715-1 Manufactures of granite, n.o.p.
*30800-1 Manufactures of stone, n.o.p.
*30805-1 Manufactures of alabaster, n.o.p.
*30900-1 Roofing slate
30905-1 Granules ... for roofing, including shingles and siding
```

*31000-1 Slate mantels and other manufactures of slate, n.o.p.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
31200-1 Asbestos in any form other than crude ... n.o.p.
*31205-1 Asbestos...other than crude ...of British Commonwealth origin, n.o.p.
*31215-1 Yarns...of asbestos...for use in...clutch facings and brake linings
*31220-1 Woven fabrics ... of asbestos ... for use in ... brake linings
*31225-1 Rubber impregnated asbestos felt ... (for) floor coverings
31400-1 Plumbago, ground ... and foundry facings of all kinds
*31405-1 Graphite blocks ... for moulds for casting (railway) wheels ...
*35225-1 Friction material of metal powders, compressed...in strips, sheets...
*39703-1 Concrete pipe, iron or steel reinforced
40916-1 Mowing machines, harvesters ... cabs and parts for the foregoing
40924-1 ... All other agricultural implements or machinery, n.o.p.; parts
40938-1 Internal combustion tractors ... accessories, n.o.p., and parts
40956-1 ... pulleys ... for use with ... (agricultural machinery)
40960-1 Roofs, chutes ... for silos for storing ensilage ...
41006-1 Diesel-powered self-propelled dump trucks ... for carrying minerals
        Machinery and apparatus for use in mining ... namely:
41011-1 Crushing machines and grinding mills ... parts of all the foregoing
 41012-1 ... tubes or shells ... for breaking down coal or other minerals ...
        Coal cutting machines ... scales for use with conveyors; parts ...:
41013-1 Other than the following (see 41014-1)
41105-1 Self-propelled trucks ... parts ... for use in logging operations ...
 42520-1 Air-cooled internal combustion engines...parts...for power lawn mowers
        Machines, n.o.p., and accessories ... parts of the foregoing:
 42700-1 Other than the following (see 42700-2 to 42700-16)
 42700-6 Manufacturing machinery; parts and accessories
 42712-1 Amusement riding devices ... parts of the foregoing
 43415-1 Motor rail cars ... for railways ... complete parts of the foregoing
        Bearings ... vulcanized fibre ... parts ... (motor vehicles):
 43806-1 When of a class or kind not made in Canada
 43807-1 When of a class or kind made in Canada
        Brake linings and clutch facings ... for motor vehicles ...:
 43832-1 When made ... from crude asbestos of British Commonwealth origin
*43833-1 When made wholly or in part from crude asbestos, n.o.p.
43836-1 Motorcycles having an engine capacity of 250 c.c. or less ...
43839-1 Motorcycles having an engine capacity of more than 250 c.c. ...
 43868-1 Snowmobiles ... and accessories and parts ... original equipment
*44011-1 Oars for racing shells ... imported by amateur rowing clubs ...(1)
44053-1 Parts of aircraft, n.o.p.
44062-1 ... Castings ... for use in civil aircraft ...
44200-1 Articles and materials ... manufacture of (agricultural goods) ...
46000-1 Materials to be used in Canada for bridges and tunnels ...
46500-1 Signs of any material ... letters and numerals ...
*48015-1 Models or casts used in ... dentures, bridges, crowns ...
*51300-1 Window cornices and cornice poles of all kinds
 56110-1 Yarns and rovings ... of man-made fibres or filaments ...
        Woven fabrics ... of man-made fibres or filaments ...:
 56205-1 Exceeding 30 cm in width
 56206-1 Not exceeding 30 cm in width
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

⁽¹⁾ The allocation of tariff item 44011-1, in its entirety, to this Chapter is in error.

```
56240-1 Woven fabrics...(for manufacture) of conveyor or transmission belts...
56300-1 Clothing ... of man-made fibres or filaments ... glass fibres ...
56830-1 Gloves and mitts of all kinds, n.o.p.
56910-1 Hoods and shapes, caps, bonnets and berets, n.o.p.
56915-1 Hats, n.o.p.
        Coated or impregnated fabrics, containing textile fabric ...:
57401-1 ... wholly or in part of man-made fibres or filaments ...
57402-1 ... not being wholly or in part of man-made fibres or filaments ...
60800-1 Leather not further finished than tanned, and skins, n.o.p.
61000-1 Belting, n.o.p., not including single-ply belting ...
62300-1 Musical instrument cases, fancy cases ... parts ...
62400-1 Bead ornaments ... statues and statuettes of any material, n.o.p.
*67000-1 Grinding wheels, stones or blocks ... n.o.p.
*68905-1 Mineral wool
 68910-1 Alumino-silicate fibres ... used in the casting of iron or steel
*68912-1 Woven fabrics ... of heat stabilized polyacrylonitrile fibres ...
69105-1 ... benitiers ... religious statues, statuettes, medals ...
71100-1 All goods not enumerated in this schedule ...
71100-2 Roofing granules, whether or not coloured or coated
*71115-1 Pots or compressed pellets...of peat...for transplating plants...
84900-1 Goods which enter into the cost of manufacture of fertilizers ...
87500-1 Handicraft goods ... of a General Preferential Tariff (country)
95002-1 All parts and accessories ... equipment in automobiles ...
```

B. The Board's Analysis and Recommendations

Two of the submissions received by the Board during Phase III referred to items covered by Chapter 68. These two submissions were from DOMCO Industries Ltd. and Babcock-Wilcox Refractories. DOMCO also presented a brief for the final hearing regarding Phase III held in July, 1986.

95006-1 All parts, and accessories ... specified commercial vehicles ...

In its original brief DOMCO referred to classification problems pertaining to mineral fibre board (MFB), a form of flooring felt. In subsequent submissions it was pointed out that MFB, primarily of rockwool fibres, was at present entered under tariff item 19200-2, at 6.5 p.c. MFN, but upon conversion would be classified under tariff line 6806.10.00 at the higher rate of 11.3%. A similar concern was expressed respecting flooring felt when comprised mainly of talc. This second product, also under 19200-2 at 6.5 p.c. MFN, would be classified to tariff line 6815.99.99 at 10.2%.

The Board considered the concerns expressed by DOMCO to be justified and recommends that appropriate breakouts be introduced under subheading Nos. 6806.10 and 6806.90, to maintain the existing 6.5 p.c. MFN rate for the type of flooring products described here. A minor nomenclature change is also included, to clarify possible uncertainty respecting the terms "sheeting" as opposed to "sheathing". The Board's recommendation is shown below.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

		MFN <u>Rate</u>
Delete the rat following:	es of duty under 6806.10.00.00 and add the	
6806.10	-Slag wool, rock wool and similar mineral wools, (including intermixtures thereof), in bulk, sheets or rolls	
6806.10.10.00	Sheeting (sheathing), containing vegetable fibres, in rolls kg	
6806.10.90.	Other	11.3%
Delete the rat following:	es of duty under 6806.90.00.00 and add the	
	-OtherSheeting (sheathing) containing vegetable	6 59
6806.90.90.00	fibres kg Other kg	6.5% 9.1%

Babcock-Wilcox Refractories manufactures goods competitive with imports under tariff item 28116-1. The company's concern was that import statistics for goods competitive with its products should continue to be available and it requested a statistical breakout in the HS. The Board agrees and recommends the introduction of statistical line 6806.10.90.10 respecting alumino silicate ceramic fibres, supplemented by a complementary statistical line, 6806.10.90.90 - "Other mineral wools" (See Table 68.1).

In the Board's analysis of the proposed HS conversion, it was noted that the rate of duty under tariff line 6802.91.00 (9% MFN), with respect to goods now classified to tariff item 30800-1 at 12.5 p.c., satisfies the Board's criteria for the restoration of existing rates. However, since both the current item "manufactures of stone, n.o.p." and the new tariff line are residual, or basket items, specific identification is not possible, and, accordingly, the Board makes no recommendation.

The problem, under tariff line 6802.92.00, was quite different. Here the Board found that the trade weighted average calculation was in error; the MFN rate should have been 9.9% instead of 11.5%. Accordingly, the Board recommends that the rate for tariff line 6802.92.00 be amended from 11.5% to 9.9% MFN.

Pursuant to the Board's recommendations under Reference 159, a new tariff item was introduced in 1985, item 19200-7, "Gypsum wallboard". The MFN rate provided for is 9.4 p.c., reflecting a minor increase over the 9.2 p.c. rate previously applying. The draft Schedule does not incorporate this upward adjustment, however, as gypsum wallboard under 6809.11.00.20 retains the previous 9.2% MFN rate. In order to provide for the revised rate, the Board recommends the change below:

MFN Rate

Delete the rat	es of duty under 6809.11.00 and add the
6809.11	Faced or reinforced with paper or paper- board only
6809.11.10.00	Gypsum wallboard m ² 9.4%
	Other
10	Gypsum lath
	Other

The nomenclature changes recommended by the Board are listed in Table 68.1.

Table 68.1

The Board's Nomenclature Recommendations

HS Code	Description of goods	Reason for Change
6801.00.00.10	Granite	2
6802.10.10.00	Roofing granules, artificially coloured Granulés de toiture colorés artificiellement	2
6802.91.00.10	Baths, wash basins and sinks	2
6805.20.00.10	Sand sheets used as pet supplies	4
6806.10.90.10	New classAlumino silicate ceramic fibres and manufactures thereof Fibres de céramiques d'alumino-silicates et ouvrages en ces matières	6
6806.10.90.90	New classOther mineral wools	6
6807.10.00.10	Composed in part of vegetable fibres or of felt	2
6807.90.00	-Other articles of asphalt or of similar material	3
6808.00.00.10	Ceiling tiles in rectangular (including square) sheets with one side not exceeding 61 cm and the other side not exceeding 15 cm	2

HS Code	Description of Goods	Reason for Change
6808.00.00.20	Ceiling tiles in rectangular (including square) sheets with one side exceeding 61 cm and the other side exceeding 15 cm . Carreaux à plafonds en forme carrée ou rectangulaire dont un coté excède 61 cm et 1'autre 15 cm	2
6809.90.10.00	Models and casts, of a kind used in the manufacture of dental prostheses Modèles et moulages, des types utilisés dans la fabrication de prothèses dentaires	2
6811.30.00.10	Tubes and pipes	2
6811.30.00.20	Accessoires de tuyauterie	2
6812.50.00.10	Fire-fighting suits	4
6813.10.10	Pour véhicules automobiles de la position n° 87.02, 87.03, 87.04 ou 87.05	1
6813.90.10.00	Garnitures d'embrayage pour véhicules automobiles de la position n° 87.02, 87.03, 87.04 ou 87.05	1
6814.90.00.10	Mica blocks, films and sheets Mica en blocs ou en feuilles	2
6815,10,10,00	Graphite blocks of a diameter exceeding 1 m and a thickness exceeding 38 cm, used for making moulds for casting wheels for railway vehicles	2
6815.20.00.10	Pots for plants	2
6815.99.10.00	Models and casts, of a kind used in the manufacture of dental prostheses Modèles ou moulages, des types utilisés dans la fabrication de prothèses dentaires	2
6815.99.40.00	Articles coulés de roche basaltique	2



Chapter 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

Legal Notes.

- 1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71:
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading No. 84.42;
 - (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (h) Dental burrs (heading No. 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (1) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 96.02, if made of materials specified in Note 2 (b)to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works or art).
- 2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.



CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	
68.01							
6801.00.00.	Setts, curbstones and flagstones, of natural stone (except slate)		Free	5.5%	35%	Free	
10 90	Other	-					
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including						
	slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).						
6802.10	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder						
6802.10.10.00	Roofing granules, artificially	kg	Free	Free	25%	Free	
6802.10.90.00	Other	-	12.5%	12.5%	30%	8%	
	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface						
6802.21.00.00		_	5.7%	5.7%	35%	3.5%	
6802.22.00.00	Other calcareous stone	-	7.5%	8%	15%	5%	
6802.23.00.00 6802.29.00.00	Granite	-	Free 7.5%	5.5%	35% 15%	Free 5%	
	-Other						
6802.91.00.	Baths, wash basins and sinks	-	9%	9%	40%	Free	
90 6802.92.00.	Other	-	9.9%	9.9%	35%	6.5%	
90 6802.93.00. 10	Other	-	10.2%	10.2%	40%	6.5%	-
90 6802.99.00. 10	Other	-	10.2%	10.2%	30%	6.5%	

CANADIAN CUSTOMS MOMENCLATURE AND SCHEDULE OF TARIFFS

Code	Description of Confe	Unit	Tariffs				
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP.	
68.03	Worked slate and articles of slate or of agglomerated slate.						
6803.00.10.00 6803.00.90.00	Roofing slate	m ²	Free 10.2%	Free 10.2%	8¢/m² 30%	Free 6.5%	
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stone, and parts thereof, of natural stone, of agglowerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.						
6804.10.00.00	-Millstones and grindstones for milling, grinding or pulping	-	10.2%	10.2%	25%	Free	
6804.21.00.00	-Other millstones, grindstones, grinding wheels and the like Of agglomerated synthetic or natural						
6804.22.00.00	diamond	-	10.2%	10.2%	30%	6.5%	
6804.23.00.00	ceramics	-	10.2%	10.2%	30%	6.5% Free	
6804.30.00.00	-Hand sharpening or polishing stones	-	10.2%	10.2%	30%	6.5%	
68.05	Matural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.						
6805.10.00.00	-On a base of woven textile fabric only	-	10.2%	10.2%	30%	6.5%	
6805,20.00. 10 20 90	-On a base of paper or paperboard only	-	10.2%	10.2%	30%	6.5%	
	-On a base of other materials		10%	10.2%	30%	6.5%	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

Code		Unit		Tariffs			
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP.	
68.06	Slag wool, rock wool and similar mineral						
	wools; exfoliated vermiculite, expanded						
	clays, foamed slag and similar expanded					1	
	mineral materials; mixtures and articles of					1	
	heat-insulating, sound-insulating or sound-						
	absorbing mineral materials, other than					ì	
	those of heading No. 68.11 or 68.12 or of						
	Chapter 69.						
6806.10	-Slag wool, rock wool and similar mineral				The contraction of the contracti		
	wools, (including intermixtures thereof),						
5005 10 10 00	in bulk, sheets or rolls						
6806.10.10.00	Sheeting (sheathing), containing vegetable fibres, in rolls	ka	6.5%	6.5%	35%	Free	
6806.10.90.	Other	kg	Free	11.3%	25%	Free	
10	Alumino silicate ceramic fibres and		, , , ,	11.00	200	1100	
10	manufactures thereof	kq				1	
90	Other mineral wools	kg					
6806.20.00.	-Exfoliated vermiculite, expanded clays,						
	foamed slag and similar expanded mineral					1	
	materials (including intermixtures			}		1	
	thereof)		10.2%	10.2%	25%	6.5%	
10	Exfoliated (expanded) vermiculite	kg				i i	
20	Expanded perlite	kg				ŀ	
90	Other	kg					
6806.90.	-Other						
6806.90.10.00	Sheeting (sheathing) containing		0. 50	6 50	0.504	1	
	vegetable fibres	kg	6.5%	6.5%	35%	Free 6%	
6806.90.90.00	Other	kg	9.1%	9.1%	30%	0%	
						Vomes Vo	
68.07	Articles of asphalt or of similar material						
	(for example, petroleum bitumen or coal tar pitch).					1	
6807.10.00.	-In rolls		10.2%	10.2%	25%	6.5%	
10	Composed in part of vegetable fibres					1	
	or of felt	-				1	
90	Other	-				į	
6807.90.00.	-Other articles of asphalt or of similar				5	i	
	material		10.2%	10.2%	25%	6.5%	
10		kg				i	
20		kg				1	
30 40	Other asphalt rigid building boards	kg -2				1	
	Ashphalt floor and wall tiles	m ²	1	1		1	

CANADIAN CUSTONS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs				
or Number		of Meas.	ВР	MEN	Gen	6P	
8.08 808.00.00.	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		9.2%	9.2%	35%	Free	
20	exceeding 61 cm and the other side not exceeding 15 cm	m ²					
90	Other	m 2					
8809.11 8809.11.10.00 8809.11.90. 10	Articles of plaster or of compositions based on plaster. -Boards, sheets, panels, tiles and similar articles, not ornamentedFaced or reinforced with paper or paperboard onlyGypsum wallboardGypsum lath	m² m² —	9.4%	9.4%	35%	Free Free	
809.19.00.00 809.90 809.90.10.00 809.90.90.00	Other articlesModels and casts, of a kind used in the manufacture of dental prosthesesOther	-	10.2% Free 10.2%	10.2% Free 10.2%	25% 25% 30%	6% Free 6.5%	
58.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced. -Tiles, flagstones, bricks and similar						
810.11.00.	articlesBuilding blocks and bricks	_	5%	5%	22.5%	Free	
10 90 5810.19.00.00	Other	-	8%	8%	22.5%	Free	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP	
	-Other articles					1	
6810.91	Prefabricated structural components for				1		
	building or civil engineering						
6810.91.10.00	For silos	-	6.8%	6.8%	22.5%	6.8%	
6810.91.90.00	Other	-	8% 8%	8%	22.5%	Free	
10	Burial vaults	_	0/6	0/0	22.00/0	riee	
90	Other	-					
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.					The second secon	
6811.10.00.00	-Corrugated sheets	-	8%	8%	25%	5%	
5011 00 00 00				17	1	2 5	
0811.20.00.00	-Other sheets, panels, tiles and similar articles		8%	8%	25%	5%	
	Similar articles	-	0/6	0%	23%	3/6	
6811.30.00.	-Tubes, pipes and tube or pipe fittings		8%	8%	25%	5%	
10	Tubes and pipes	-					
20	Tube or pipe fittings	-					
6811.90.00.	-Other articles		8%	8%	25%	5%	
10	For building purposes	_	0/6	0/6	23%	J/0	
90	Other	_		1		i. u. Panada	
				a second			
68.12	Fabricated asbestos fibres; mixtures with a						
and the second	basis of asbestos or with a basis of					-	
Ì	asbestos and magnesium carbonate; articles					1	
	of such mixtures or of asbestos (for					-	
	example, thread, woven fabric, clothing,			1			
	headgear, footwear, gaskets), whether or not reinforced, other than goods of heading						
	No. 68.11 or 68.13.			A DESCRIPTION OF THE PERSON OF			
6812.10.00.	-Fabricated asbestos fibres; mixtures with a			The second secon			
	basis of asbestos or with a basis of				1		
The state of the s	asbestos and magnesium carbonate		8%	8%	25%	5%	
	Moulded asbestos insulation	-		1			
90	Other	-					
6812.20.00.00	-Yarn and thread	kg	12.5%	12.5%	35%	-	
6812.30.00.00	-Cords and string, whether or not plaited .	-	12.5%	12.5%	35%	-	
					1	1	
				-	1	4	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

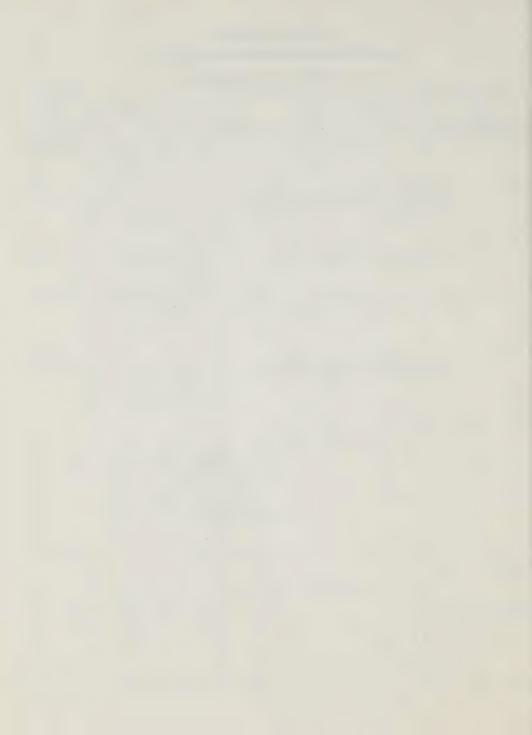
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Code	Danaishing of Conda	Unit	Tariffs				
or Number	Description of Goods	of Meas.	ВР	HEN	Gen	6P	
812.40.00.	-Woven or knitted fabric	kg	22.5%	25%	55%	-	
90	Other	kg					
812.50.00.	-Clothing, clothing accessories, footwear and headgear		20%	25%	55%	-	
10 90	Fire-fighting suits	_					
812.60.00.	-Paper, millboard and felt	kg	8%	8%	25%	5%	
90	Other	-					
812.70.00.	-Compressed asbestos fibre jointing, in sheets or rolls		8%	8%	25%	5%	
10 90	Gasket material	kg -					
3812.90	-Other		7 50	17 50	07.50	7.50	
5812.90.10.00 5812.90.90.	Bulting	_	7.5% 8%	17.5%	27.5%	7.5% 5%	
20	Gaskets	-					
			The state of the s				
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for		To deliver the second				
	brakes, for clutches or the like, with a basis of asbestos, of other mineral			AC ASSESSMENT OF STREET			
	substances or of cellulose, whether or not combined with textile or other materials.						
6813.10 6813.10.10.	-Brake linings and padsFor motor vehicles of heading No. 87.02,						
10	87.03, 87.04 or 87.05	-	11.3%	11.3%	35%	7.5%	
20 90 6813.10.90.	Woven	-	8%	8%	25%	5%	
10 20		-				0.0	
90	Other	-					
6813.90 6813.90.10.00	Clutch facings for motor vehicles of						
	heading No. 87.02, 87.03, 87.04 or 87.05	-	11.3%	11.3%	35%	7.5%	

CANADIAN CUSTORS NOMENCLATURE AND SCHEDULE OF TARIFFS

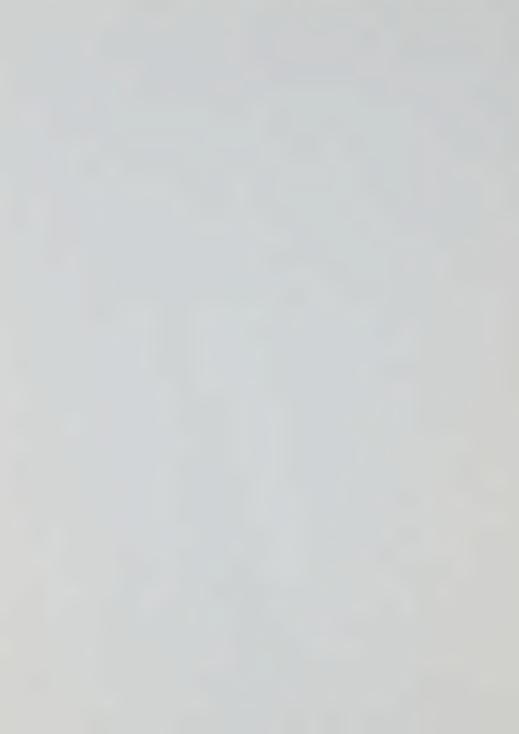
(In accordance with the Harmonized System)

Code		Unit		Та	riffs	,	
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP	
6813.90.90.00	Other	-	2.5%	9.2%	35%	2.5%	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.						
6814.10.00.00	-Plates, sheets and strips of agglomerated or reconstituted mica whether or not on a support	kg	10.2%	10.2%	25%	6.5%	
6814.90.00. 10 90		kg -	10.2%	10.2%	25%	6.5%	
68.15	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.						
6815.10	-Non-electrical articles of graphite of						
6815.10.10.00	other carbonGraphite blocks of a diameter exceeding 1 m and a thickness exceeding 38 cm, used for making moulds for casting wheels for						
6815.10.90.00	railway vehicles	-	Free 9.2%	5% 9.2%	25% 25%	Free 6%	,
6815.20.00. 10 90			6.8%	6.8%	25%	4.5%	4
6815.91.00.00	-Other articlesContaining magnesite, dolomite or			pompror and a			
6815.99	chromite	-	10.2%	10.2%	25%	6.5%	
6815.99.10.00	Models and casts, of a kind used in the manufacture of dental prostheses	_	Free	Free	25%	Free	,
6815.99.20.00		i	9.2%	9.2%	25%	6%	
6815.99.30.00			10%	11.3%	30%	7.5%	
6815.99.40.00	Cast articles of basalt	-	Free	5%	35%	Free	
6815.99.91.	Of clay or cement		8%	8%	25%	Free	
	Of clay	-					
	Of cement	_	10.2%	10.2%	25%	6.5%	
			en en				



CHAPTER 68

APPENDIX



Chapter 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

Notes.

- 1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric):
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading No. 84.42;
 - (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (h) Dental burrs (heading No. 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (1) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
- 2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
38.01							
5801.00.00		Setts, curbstones and flagstones, of natural stone (except slate)		Free	5.5%	35%	Free
		Of granite	-	1160	3.370	00%	1166
	90	Other	-				
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).					
802.10		-Tiles, cubes and similar articles,					
		whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder					
6802.10.10	00	Artificially coloured roofing		-		0.50/	*
6802.10.90	00	granules	kg -	12.5%	12.5%	25% 30%	Free 8%
		-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:					
6802.21.00		Marble, travertine and alabaster	-	5.7%	5.7%	35%	3.5%
6802.22.00 6802.23.00	00	Other calcareous stone	-	7.5% Free	8% 5.5%	15%	5% Free
802.29.00	00	Other stone	-	7.5%	8%	15%	5%
		-Other:			0.07	1.00/	
6802.91.00	10	Marble, travertine and alabaster	-	9%	9%	40%	Free
6802.92.00		Other	-	11.5%	11.5%	35%	7.5%
6602.92.00	10	Worked monumental or building stone	-	11.5%	11.3%	33/0	7.5%
802.93.00	90	Other	-	10.2%	10.2%	40%	6.5%
0802.93.00	10	Worked monumental or building stone		10.2%	10.2%	40%	0.5%
6802.99.00	90	Other	~	10.2%	10.2%	30%	6.5%
0002.00.00		Worked monumental or building stone	-	10.2%	10.270	00%	0.0%
	90	Other	-				
68.03							
5803.00		Worked slate and articles of slate or					
	000	of agglomerated slate.	2	F	Free	8¢/m²	Free
6803.00.10 6803.00.90		Roofing slate	m² ~	10.2%	10.2%	30%	6.5%
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 68- 4

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6804.10.00	00	-Millstones and grindstones for milling, grinding or pulping	-	10.2%	10.2%	25%	Free
6804.21.00	00	-Other millstones, grindstones, grinding wheels and the like: Of agglomerated synthetic or natural		10.2%	10.2%	30%	6.5%
6804.22.00	00	diamond Of other agglomerated abrasives or of					
6804.23.00	00	ceramics Of natural stone		10.2%	10.2%	30% 25%	6.5% Free
6804.30.00	00	-Hand sharpening or polishing stones	-	10.2%	10.2%	30%	6.5%
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.					
6805.10.00	00	-On a base of woven textile fabric only.	-	10.2%	10.2%	30%	6.5%
6805.20.00	10	-On a base of paper or paperboard only. Sand sheets of a kind used as pet supplies	-	10.2%	10.2%	30%	6.5%
		Emery boards.	-				
6805.30.00	00	-On a base of other materials	-	10%	10.2%	30%	6.5%
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.					
6806.10.00	00	-Slag wool, rock wool and similar mineral wools, (including intermixtures thereof), in bulk, sheets or rolls	kg	Free	11.3%	25%	Free
6806.20.00		-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		10.2%	10.2%	25%	6.5%
	20	Exfoliated (expanded) vermiculiteExpanded perliteOther	kg	10.2%	10.2/	25%	6.5%
6806.90.00	00	-Other	kg	9.1%	9.1%	30%	6%
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					
6807.10.00	10	-In rolls	-	10.2%	10.2%	25%	6.5%
	10	Composed in part of vegetable	-				

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6807.90.00	20 30 40	-OtherAsphalt shinglesAsphalt insulating boardsOther asphalt rigid building boardsAsphalt floor and wall tilesOther	kg kg kg m'	10.2%	10.2%	25%	6 . 5%
68.08							
6808.00.00	20	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral bindersCeiling tiles not exceeding 61cm by 122cmCeiling panels exceeding 61cm by 122cm	m² m²	9.2%	9.2%	35%	Free
68.09		Articles of plaster or of compositions based on plaster.					
6809.11.00	20	-Boards, sheets, panels, tiles and similar articles, not ornamented:Faced or reinforced with paper or paperboard onlyGypsum lathGypsum wallboard.	m²	9.2%	9.2%	35%	Free
6809.19.00	90	Other	-	10.2%	10.2%	25%	6%
		-Other articlesModels or casts of the type used in the manufacture of dental prosthesesOther	-	Free 10.2%	Free 10.2%	25% 30%	Free 6.5%
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.					
		-Tiles, flagstones, bricks and similar articles:					
6810.11.00	10	Building blocks and bricks Concrete bricks Other	-	5%	5%	22.5%	Free
6810.19.00		Other	_	9.8%	9.8%	22.5%	Free 6.5%
6810.20.00		-PipesOther articles:Prefabricated structural components		3.0%	3.0%	30%	0.5%
6810.91.10		for building or civil engineeringfor silosOther	-	6.8% 8% 8%	6.8% 8% 8%	22.5% 22.5% 22.5% 22.5%	6.8% Free Free
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.					
		-Corrugated sheets	_	8%	8%	25%	5%
6811.10.00	00	-corrugated sneets		0 /0	- //		

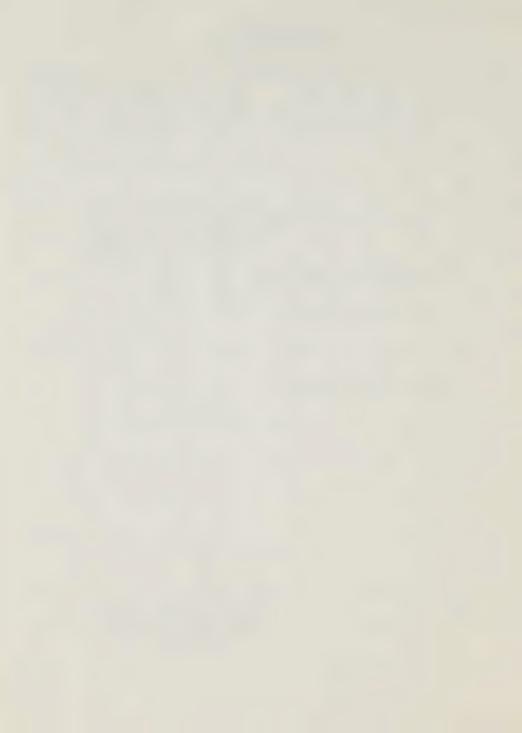
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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6811.30.00	10	-Tubes, pipes and tube or pipe fittings. Tubes or pipes	-	8%	8%	25%	5%
6811.90.00	10	-Other articles. For building purposes. Other.	-	8%	8%	25%	5%
68 . 12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.					
6812.10.00	10	-Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	-	8%	8%	25%	5%
68 12 . 20 . 00	00	-Yarn and thread	kg	12.5%	12.5%	35%	-
6812.30.00	00	-Cords and string, whether or not plaited	-	12.5%	12.5%	35%	
6812.40.00		-Woven or knitted fabric. Woven sheets	kg kg	22.5%	25%	55%	-
6812.50.00		-Clothing, clothing accessories, footwear and headgear. Heat resistant fire-fighting suits. Other.	-	20%	25%	55%	-
6812.60.00		-Paper, millboard and felt Felted sheets	kg -	8%	8%	25%	5%
6812.70.00	10	-Compressed asbestos fibre jointing, in sheets or rolls	kg kg	8%	8%	25%	5%
6812.90 6812.90.10 6812.90.90	10	-OtherBeltingOtherBuilding materialsGaskets.	-	7.5% 8%	17.5% 8%	27.5% 25%	7.5% 5%
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.					
6813.10		-Brake linings and pads					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6813.10.10		For motor vehicles of heading No.					
		87.02, 87.03, 87.04 or 87.05		11.3%	11.3%	35%	7.5%
		Moulded					
		Other	-				
6813.10.90		Other		8%	8%	25%	5%
		Moulded	-				
		Woven	-				
	90	Utner,,					
6813.90 6813.90.10	00	-Other Clutch facings for motor vehicles of heading No. 87.02, 87.03, 87.04 or		11.3%	11.3%	35%	7.5%
6813.90.90	00	87.05. Other	-	2.5%	9.2%	35%	2.5%
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.					
6814.10.00	00	-Plates, sheets and strips of					
		agglomerated or reconstituted mica, whether or not on a support	kg	10.2%	10.2%	25%	6.5%
		whether or not on a support	, ng	10.2%	10.2%		/
6814.90.00		-Other		10.2%	10.2%	25%	6.5%
		Mica blocks, films or sheets	kg				
68.15		Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or					
		included.					
6815.10		-Non-electrical articles of graphite or					
5045 40 40		other carbon	1				
68 15. 10. 10	100	Graphite blocks exceeding 1 metre in diameter and 38 centimetres in				-	
		thickness for making moulds for					
		casting wheels for railway vehicles	-	Free	5%	25%	Free
6815.10.90	00	Other	_	9.2%	9.2%	25%	6%
6815.20.00		-Articles of peat		6.8%	6.8%	25%	4.5%
		Plant pots					
	90	Other	-				
		-Other articles:					
6815.91.00	00	Containing magnesite, dolomite or					
		chromite	-	10.2%	10.2%	25%	6.5%
6815.99	000	Other		Free	Free	25%	Free
		Models or casts for dental prostheses		9.2%	9.2%	25%	6%
6815.99.30	00	Signs	-	10%	11.3%	30%	7.5%
6815.99.40	00	Cast articles of basalt	-	Free	5%	35%	Free
		Other articles:		8%	8%	25%	Free
	1	Of clay or cement		0 /0	0 /0	25/0	1166
6815.99.91		1Of clav	-				
6815.99.91		Of clay		10.2%	10.2%	25%	6.5%



CHAPTER 69

Ceramic Products

A. Introduction

Thirty-nine items in the $\underline{\text{Customs Tariff}}$ were, in whole or in part, allocated to proposed Chapter 69. They are listed below:

Rigid refractories (firebrick) of any shape, size or composition:

*28100-1 Other than the following *28101-1 Products ... not less than 85% by weight of carbon or graphite *28116-1 Ceramic refractory fibres and manufactures thereof ... 28200-1 Building brick and paving brick *28206-1 Ceramic matrices ... (in manufacturing thermal energy recuperators) *28210-1 Saggars, hillers, bats ... for the manufacture of ceramic products *28300-1 Drain tiles, not glazed 28400-1 Drain pipes ... chimney linings ... glazed or unglazed, n.o.p. *28405-1 Earthenware tiles, for roofing purposes *28415-1 Earthenware and other clay tiles, n.o.p. 28500-1 Tiles or blocks of earthenware ... for mosaic flooring *28600-1 Earthenware and stoneware, viz:- demijohns, churns or crocks, n.o.p. *28700-1 All tableware of china, porcelain...but not to include...earthenware *28705-1 Articles of chinaware when imported by manufacturers of silverware ... *28710-1 Undecorated tableware of china, porcelain...(for decorated tableware) *28715-1 Undecorated tableware of china...(for decorated heavy duty tableware) 28800-1 Stoneware and Rockingham ware and earthenware n.o.p. *28805-1 Chemical stoneware ... compounded ... to resist acids *28810-1 Hand forms of porcelain for use in the manufacture of rubber gloves 28900-1 Baths, bathtubs ... of earthenware, stone, cement ... n.o.p. *28900-2 Toilet bowls and tanks and combinations thereof of china *30000-1 Crucibles, n.o.p., and covers therefor 31400-1 Plumbago, ground, and manufactures of, n.o.p. ... *37100-1 Spurs and stilts, adapted for use in the manufacture of earthenware Apparatus, and parts ... for cooking or heating buildings ...: 44300-3 Parts, other than heating elements, of electric stoves or ranges 46500-1 Signs ... letters and numerals of any material other than paper 49203-1 Ceramic discs for ... carrier assemblies for multi-orifice valves 51000-1 Churns, n.o.p., brooms, whisks, washboards, pounders and rolling pins 62300-1 Musical instrument cases, fancy cases ... parts of the foregoing 62400-1 Bead ornaments, and ornaments of alabaster ... statues ... n.o.p. *62430-1 Statues and statuettes of porcelain or earthenware 65615-1 Cases for cigar or cigarette holders ... 69105-1 Communion sets; rosaries...religious figures...parts of the foregoing *69203-1 Medals, trophy cups and other articles...bestowed or awarded...won... 69605-1 Apparatus ... not made ... (for use in teaching, art galleries)

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Coverings ... used in covering or holding goods ...:

71001-1 Usual coverings, (for) ... free goods only ... specific duty (goods)

71002-1 Usual coverings ... subject to any ad valorem rate of duty ...

84900-1 Goods which enter into the cost of manufacture of fertilizers ...

87500-1 Handicraft goods ... handiwork of individual craftsmen

B. The Board's Analysis and Recommendations

Representations were made to the Board respecting this Chapter in briefs submitted by The Refractories Association of Canada (TRAC), by American Standard and by Olympia Floor and Wall Tile Company (Olympia). TRAC recommended restructuring part of Chapter 69. The American Standard brief was concerned with the reinstatement of a GPT rate. Olympia argued that the conversion process may prejudice their position pending the outcome of a Tariff Board Appeal.

The Refractories Association of Canada requested that "plastic fire bricks" of Chapter 69 be distinguished from "refractory cements" of Chapter 38. TRAC suggested that "plastic fire bricks" be dropped from Chapter 69 and that the product be placed under Chapter 38. This request was put forward as a result of confusion between "refractory cements" in Chapter 38 and "plastic firebrick" in Chapter 69. The Board recommends that the term "plastic firebrick" provided for in 6902.90.90.30 be dropped from Chapter 69 and placed in Chapter 38 (38.16).

American Standard requested that the GPT rate, of 7.5 p.c., for vitreous china bowls and tanks and combinations thereof, entering under item 28900-2, be applied to the draft Schedule for 6910.90.00.31, 6910.90.00.32 and 6910.90.00.33. As the GP Tariff is outside the scope of Reference 163, the Board brings that request to the Minister's attention.

The brief by Olympia pertains to vitreous and semivitreous ceramic tiles concorded to subheading Nos. 69.07 and 69.08, both of which attract an MFN rate of 12.5%.

Historically, the ceramic tiles in question were classified to item 28415-1 which, until recently, read:

Earthenware tiles, n.o.p.

12.5 p.c.

Following decisions of the Tariff Board and the Federal Court of Appeal, the tiles were held to be properly classified within tariff item 28205-1 which reads:

Manufactures of clay or cement, n.o.p.

8 p.c.

However, item 28415-1 was amended in 1985 to read:

Earthenware and other clay tiles, n.o.p.

12.5 p.c.

As a result, the Department of National Revenue, Customs and Excise, has been classifying vitreous and semivitreous tiles under tariff item 28415-1 as amended, and the allocation of this current item to heading Nos. 69.07 and 69.08 has not resulted in a change in the rate of duty, i.e., 12.5%.

The question of classification of vitreous and semivitreous tile is once again to be the subject of an appeal to the Tariff Board (Appeal No. 2548) to be heard in January 1987. However, as current practice does not result in rate changes arising from the conversion process, no action is required at this time.

Consequent to the Board's recommendations under Reference 159 the MFN rate for tariff item 28900-1, which covers such articles as baths, basins, lavatories and sinks, was revised from 11.3 p.c. to 11.4 p.c. This recent change is not reflected in the draft Schedule respecting heading No. 69.10. The MFN rate shown for tariff lines 6910.10.00 and 6910.90.00 should therefore be adjusted upward, from 11.3% to 11.4%, as shown in Table 69.2.

A similar change is necessary for 6912.00.00.92, "Portable wash basins", as these goods also enter at present under tariff item 28900-1 at the revised MFN rate of 11.4 p.c. The recommendation made is shown below.

MFN Rate

Delete the rates of duty under 6912.00.00 and add the following:

The Board recommends a number of nomenclature changes for this Chapter as listed in Table $69 \cdot 1$. Aside from the minor adjustments resulting from Reference 159, it makes no recommendations respecting changes in rates of duty for Chapter $69 \cdot 10^{-1}$

Table 69.1

The Board's Nomenclature Recommendations

uc Codo	Description of Goods		Reason for Change
HS Code	Description of Goods		Change
6902.10.00.10	Contenant en poids plus de 50 % de chrome		1
6902.10.00.20	Contenant en poids plus de 50 % de magnésite fondue		1
6902.10.00.30	Renumber 6902.10.00.90Other	•	4
6902.20.00.10	Contenant en poids plus de 50 % d'alumine		1
6902.20.00.20	Contenant en poids plus de 50 % mais moins de 80 % de silice		1
6902.20.00.30	Contenant en poids 80 % ou plus de silice		1
6902.20.00.40	Renumber 6902.20.00.90 Other	•	4
6902.90.10	Contenant en poids plus de 85 % de carbone ou de graphite		2
6902.90.90.30	Delete this class. Product belongs in heading No. 38.16		2
6902.90.90.90	Delete this class		4
6902.90.90.91	Renumber 6902.90.90.80Other, containing by weight more than 50 % but less than 80 % of carbon or graphite		4
	mais moins de 80 % de carbone ou de graphite		
6902.90.90.99	Renumber 6902.90.90.90		4
6903.90	-Other refractory ceramic goods Autres articles céramiques réfractaires	•	3

TABLE 69.1 (CONT.)

HS Code	Description of Goods	for Change
nb code	Description of coods	
6903.90.90.10	Articles réfractaires pour serres	2
6904.10.00.22	Delete this class. Overlap with 6904.10.00.21	2
6908.90.00.91	Carreaux de carrières	2
6910.10.00.11	Delete this class	5
6910.10.00.19	Delete this class	5
6910.10.00.90	Other sanitary fixtures	3
6910.90.00	-Other ceramics	3
6910.90.00.10	Delete from 6910.90.00.10 to 6910.90.00.90 and replace with the following 16 entries	5
6910.90.00.10	Sinks	
6910.90.00.20	Wash basins	
6910.90.00.21	Pedestal type	
6910.90.00.29	Other wash basins	
6910.90.00.30	Baths	
6910.90.00.31	For hospitals	
6910.90.00.39	Other baths	
6910.90.00.40	Water closet bowls and tanks; urinals and tanks therefor	
6910.90.00.41	Bowls	
6910.90.00.42	Tanks	

HS Code	Description of Goods	Reason for Change
6910.90.00.43	Bowl and tank combinations	
6910.90.00.44	Urinals and tanks therefor	
6910.90.00.50	Toilets, self-contained, for example, chemical type and incinerating type Toilettes autonomes, par exemple, toilettes chimiques et toilettes à incinérateur	
6910.90.00.60	Bidets	
6910.90.00.70	Drinking fountains, non-refrigerated Fontaines, non-réfrigérées	
6910.90.00.90	Other	
6911.10.00.40	Other articles for the preparation or storage of food	3
6911.90.00	-Other household articles and toilet articles	3
6912.00.00.10	Renumber 6912.00,90.10	6
6912.00.00.11	Renumber 6912.00.90.11	6
6912.00.00.12	Renumber 6912.00.90.12	6
6912.00.00.13	Renumber 6912.00.90.13	6
6912.00.00.19	Renumber 6912.00.90.19	6
6912.00.00.20	Renumber 6912.00.90.20	6
6912.00.00.21	Renumber 6912.00.90.21	6
6912.00.00.22	Renumber 6912.00.90.22Crocks, jugs and other refrigeration containers for storing food	1&6
6912.00.00.23	Renumber 6912.00.90.23	6

TABLE 69.1 (CONCL.)

		Reason for
HS Code	Description of Goods	Change
6912.00.00.24	Renumber 6912.00.90.24	6
6912.00.00.25	Renumber 6912.00.90.25	6
6912.00.00.29	Renumber 6912.00.90.29	6
6912.00.00.30	Renumber 6912.00.90.30	6
6912.00.00.31	Renumber 6912.00.90.31	6
6912.00.00.32	Renumber 6912.00.90.32	6
6912.00.00.33	Renumber 6912.00.90.33	6
6912.00.00.39	Renumber 6912.00.90.39	6
6912.00.00.90	Renumber 6912.00.90.90	6
6912.00.00.91	Renumber 6912.00.90.91	6
6912.00.00.93	Renumber 6912.00.90.92	6
6912.00.00.94	Renumber 6912.00.90.93	6
6912.00.00.95	Renumber 6912.00.90.94	6
6912.00.00.96	Renumber 6912.00.90.95	6
6912.00.00.99	Renumber 6912.00.90.99	6
6913.10.90	Other ornamental articles	3
6913.90.10.00	Statues, statuettes, médailles, croix et plaques, de nature religieuse	1
6913.90.90	Other ornamental articles	3



Chapter 69

CERANIC PRODUCTS

Legal Notes.

- This Chapter applies only to ceramic products which have been fired after shaping. Heading Nos. 69.04 to 69.14 apply only to such products other than those classifiable in heading Nos. 69.01 to 69.03.
- 2. This Chapter does not cover:
 - (a) Products of heading No. 28.44;
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Cermets of heading No. 81.13;
 - (d) Articles of Chapter 82;
 - (e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (f) Artificial teeth (heading No. 90.21);
 - (g) Articles of Chapter 91 (for example, clocks and clock cases);
 - (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);
 - (ij) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
 - (1) Articles of Chapter 97 (for example, works of art).



CANADIAN CUSTOMS MOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit	Tariffs			
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP GP
	SUB-CHAPTER I - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS					
69.01 6901.00.00.	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	tonne	Free	Free	15%	Free
90	Other	tonne				
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.					
6902.10.00. 10 20 90	-Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as Mg0, Ca0, or Cr ₂ 0 ₃ Containing by weight more than 50 % of chrome	tonne tonne tonne	Free	Free	15%	Free
10 20 30 90	-Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	tonne tonne tonne tonne	Free	Free	15%	Free
6902.90 6902.90.10. 10 90	-OtherContaining by weight 85 % or more of carbon or graphite	tonne tonne	5%	6.8%	22.5%	4.5%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Contr	Unit of Meas.	Tariffs				
or Mumber	Description of Goods		BP	NEN	Gen	GP	
6902.90.90. 10 20 80	Other	tonne tonne	Free	Free	15%	Free	
90	graphite	tonne					
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels,tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.						
5903.10	-Containing by weight more than 50 % of graphite or other forms of carbon or of a mixture of these products						
6903.10.10.00 6903.10.90.00	Crucibles and covers therefor	-	Free 9.2%	6.8%	15% 25%	Free 6%	
6903.20	-Containing by weight more than 50 % of alumina (Al ₂ 0 ₃) or of a mixture or compound of alumina and of silica (SiO ₂)						
6903.20.10.00 6903.20.20.00 6903.20.90. 10 90	and plate setters	-	Free Free 11.3%	Free 6.8% 11.3%	Free 15% 35%	Free Free 7.5%	
6903.90 6903.90.10.00	-Other refractory ceramic goods Supports, namely: saggers, hillers, bats and plate setters	_	Free	Free	Free	Free	
6903.90.20.00 6903.90.90. 10 20 90	Crucibles and covers therefor	-	Free 11.3%	6.8%	15% 35%	Free 7.5%	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs			
or Number		of Meas.	BP	MEN	Gen	GP
	SUB-CHAPTER II - OTHER CERAMIC PRODUCTS					
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.					
6904.10.00.	-Building bricks		5%	5%	22.5%	Free
11 19	Glazed	M				
21	Other	M				
29	Other	M				
6904.90 6904.90.10.00	-Other	_	5%	5%	22.5%	Free
6904.90.20.	Support or filler tiles and the likeFiller tiles	-	12.5%	12.5%	35%	8%
90	Other	-				
69.05	Roofing tiles, chimney-pots, cowls,chimney liners, architectural ornaments and other ceramic contructional goods.					
6905.10.00.00	-Roofing tiles	-	Free	10.2%	35%	Free
6905.90.00.00	-Other	-	11.3%	11.3%	35%	7.5%
69.06						
6906.00.00.00	Ceramic pipes, conduits, guttering and pipe fittings	-	11.3%	11.3%	35%	7.5%
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes					
	and the like, whether or not on a backing.					
6907.10.00.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	12.5%	12.5%	35%	8%
		m ²	12.5%	12.5%	35%	8%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
Number	Description of Goods	of Meas.	BP	MEN	Gen	GP	
907.90.00.	-Other		12.5%	12.5%	35%	8%	
10	Unfinished tiles	m²					
	Other						
91	Quarry tiles	m ²					
92	Paving tiles	п ²					
93		m - m 2					
99		**					
59.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.						
908.10.00.00	-Tiles, cubes and similar articles, whether						
	or not rectangular, the largest surface						
	area of which is capable of being enclosed						
	in a square the side of which is less	n 2	12.5%	12.5%	35%	8%	
	than / cm	HO	12.5%	12.5%	33%	0.46	
5908.90.00.	-Other	n 2	12.5%	12.5%	35%	8%	
	Other	m 2					
91 92	Quarry tiles	m²					
93	Hearth tiles	m 2					
99	Other	m ²					
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in						
	agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.						
	-Ceramic wares for laboratory, chemical						
	or other technical uses						
6909.11.00.00	Of porcelain or china	-	Free	6.8%	15%	Free	
6909.19.00.00	Other	-	Free	6.8%	15%	Free	
6909.90.00.	-Other		11.3%	11.3%	35%	7.5%	
10	Demijohns						
90							

CANADIAN CUSTONS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	NEII	Gen	GP	
59.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.						
6910.10.00.		-	11.4%	11.4%	35%	Free	
6910.90.00.	-Other ceramics	No.	11.4%	11.4%	35%	Free	
21 29	Pedestal type	No.					
31 39	For hospitals	No.					
41 42 43	Bowl and tank combinations	No. No.					
44 50	Urinals and tanks therefor	No.					
70 90	Drinking fountains, non-refrigerated .	No.					
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.						
6911.10.00.	-Tableware and kitchenware	-	11.3%	11.3%	35%	7.5%	
20 30 40	Canisters, cookie jars and setsBowls						
50 90	storage of food	-					
6911.90.00.	-Other household articles and toilet articles		11.3%	11.3%	35%	7.5%	
10 90		-					

TABLE 69.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit				
or Number	Description of Goods	of Meas.	BP	HEN	Gen	GP
69.12	Ceramic tableware, kitchenware, other					
	household articles and toilet articles,					
	other than of porcelain or china.					
6912.00.10.00	Portable wash basins	-	11,4%	11,4%	35%	Free
6912.00.90.	Other		11.3%	11.3%	35%	7.5%
	Tableware					
11	Earthenware teapots	-				
12	Other teapots	-				
13	Other semi-porcelain tableware	-				
19	Other	-				
	Kitchenware					
21	Canisters, cookie jars and sets	-				
22	Crocks, jugs and other refrigeration					
	containers for storing food	-				
23	Mixing bowls, including sets					
24	Cooking utensils					
25	Rolling pins	-				
29	Other	-				
	Toilet articles					
31	Tumbler and toothbrush holders	-				
32	Soap dishes	-				
33	Towel bars	-				
39	Other	-				
	Other household articles					
91	Ash trays	-				
92	Flower pots	-				
93	Bowls, other than tableware or					
0.1	mixing bowls	-				
94	Decorative planters	-				
95 99	Vases	-				
99	Other	-				
69.13	Statuettes and other ornamental ceramic					
03.13	articles.					
6913.10	-Of porcelain or china					
6913.10.10.00	Statues, statuettes, medals, crosses and					
	plaques, of a religious nature	-	Free	Free	Free	Free
6913.10.90.	Other ornamental articles		10.6%	10.6%	30%	7%
10	Wall ornaments	-				
20	Figurines and statuettes	-				
90	Other	-				

CAMADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

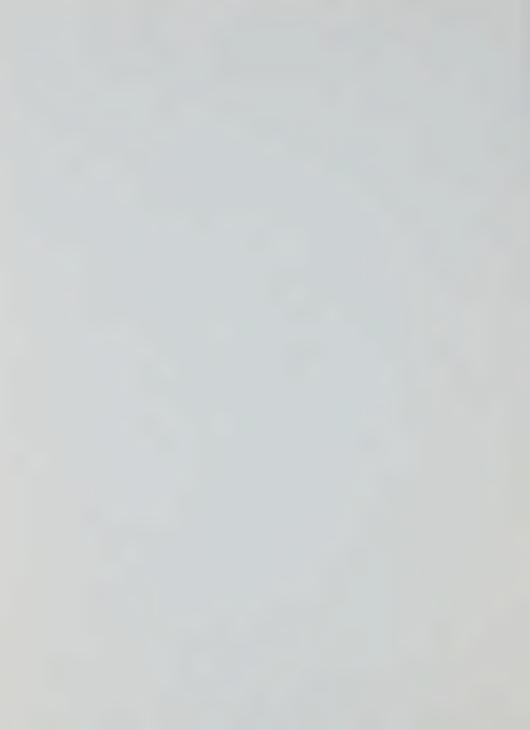
(In accordance with the Harmonized System)

	·					PAGE 69-9	
Code		Unit		Ta	riffs		
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	6P	
6913.90 6913.90.10.00 6913.90.90. 10 20 90	and plaques, of a religious nature	- - -	Free 10.6%	Free 10.6%	Free 30%	Free 7%	*
69.14	Other ceramic articles.						
6914.10.00.00	-Of porcelain or china	-	11.3%	11.3%	35%	7.5%	
6914.90.00.00	-Other	-	11.3%	11.3%	35%	7.5%	



CHAPTER 69

APPENDIX



Chapter 69

CERAMIC PRODUCTS

Notes.

- This Chapter applies only to ceramic products which have been fired after shaping. Heading Nos. 69.04 to 69.14 apply only to such products other than those classifiable in heading Nos. 69.01 to 69.03.
- 2. This Chapter does not cover:
 - (a) Products of heading No. 28.44;
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Cermets of heading No. 81.13;
 - (d) Articles of Chapter 82;
 - (e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (f) Artificial teeth (heading No. 90.21);
 - (q) Articles of Chapter 91 (for example, clocks and clock cases);
 - (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (ij) Articles of Chapter 95 (for example, toys, games and sports requisities);
 - (k) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
 - (1) Articles of Chapter 97 (for example, works of art).

Supplementary Note.

- 1. For the purpose of this Chapter, the following sub-Chapters apply:
 - 1. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS (heading Nos. 09.01 to 69.03)
 - II. OTHER CERAMIC PRODUCTS
 (heading Nos. 69.04 to 69.14)



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
59.01							
6901.00.00	10	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	tonne tonne	Free	Free	15%	Free
59.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.					
6902.10.00	10 20 30	of chromeContaining by weight more than 50% of fused magnesiteContaining by weight more than 50% of calcium; containing by weight more than 50% of a mixture or	tonne	Free	Free	15%	Free
		compound of chrome, fused magnesite or calcium	tonne				
6902.20.00	10 20 30 40	-Containing by weight more than 50% of alumina (Al,O,), of silica (SiO,) or of a mixture or compound of these products	tonne tonne tonne	Free	Free	15%	Free
6902.90 6902.90.10	10		tonne	5%	6.8%	22.5%	4.5%
6902,90,90	10 20 30	Other: Containing by weight more than 50% but less than 85% of carbon or graphite	tonne tonne tonne tonne	Free	Free	15%	Free
59.03	99	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	tonne				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
6903.10.10 6903.10.10				Free 9.2%	6 . 8% 9 . 2%	15% 25%	Free 6%
6903.20		-Containing by weight more than 50% of alumina (Al,O,) or of a mixture or compound of alumina and of silica (S1O,)					
6903.20.10			-	Free Free	Free 6.8%	Free 15%	Free
8903.20.90	10	Other	-	11.3%	11.3%	35%	7.5%
6903.90 6903.90.10		-OtherSupports namely: saggers, hillers, bats and plate setters	-	Free	Free	Free	Free
6903.90.20 6903.90.90	10	Crucibles and covers therefor Other Classhouse refractories Cupels Other	-	Free 11.3%	6.8%	15% 35%	Free 7.5%
59.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.					
6904.10.00	11	-Building bricksGlazed:	M M	5%	5%	22.5%	Free
	21 22 29	FOIIOW	M M M				
6904.90 6904.90.10 6904.90.20	00 10 90	-OtherFlooring blocksSupport or filler tiles and the likeFiller tilesOther.	-	5% 12.5%	5% 12.5%	22.5% 35%	Free 8%
39.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.					
6905.10.00	00	-Roofing tiles	-	Free	10.2%	35%	Free
905.90.00	00	-Other	-	11.3%	11.3%	35%	7.5%
69.06							
906.00.00	00	Ceramic pipes, conduits, guttering and pipe fittings	-	11.3%	11.3%	35%	7.5%
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3907.10.00	00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is					
		capable of being enclosed in a square the side of which is less than 7cm	m²	12.5%	12.5%	35%	8%
907.90.00		-Other		12.5%	12.5%	35%	8%
	91	Unfinished tiles	m²				:
	91	Quarry tiles	m²				
	93	Hearth tiles	m²				
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a					
		backing.					
908.10.00	00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is					
		capable of being enclosed in a square the side of which is less than 7cm	m ²	12.5%	12.5%	35%	8%
6908.90.00	10	-Other	m²	12.5%	12.5%	35%	8%
		Other:	2				
	91	Quarry tiles	m² m²				
	93	Other	m²				
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.					
		-Ceramic wares for laboratory, chemical					
6909.11.00 6909.19.00	00	or other technical uses:Of porcelain or chinaOther	-	Free Free	6 . 8% 6 . 8%	15% 15%	Free Free
909.90.00		-Other		11.3%	11.3%	35%	7.5%
	10	Demijohns	-				
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.					
6910.10.00		-Of porcelain or china		11.3%	11.3%	35%	Free
	11	Of vitreous china	-				
	19	Other	-				
6910.90.00		-Other		11.3%	11.3%	35%	Free
	11	Laundry	No No				
	12	Other					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 69- 6

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	Rate	Rate	GEN Rate	GPT Rate
5910.90.00	1			1			1
cont'd	22	Service	No				
		Dent al	No				}
		Medical	No				
	25	Laboratory	No				
	29	Other	No				
	31	Toilet bowls	No				
	32	Toilet tanks	No				
	33	Toilet bowl-tank combinations	No				
	34	Urinals	No				
	35	Urinal tanks	No				
	41	Pedestal type	No				
	49		No				1
	50	Wash fountains	No				
	60	Bidets	No				
		Non-refrigerated drinking fountains	No				
	81	Chemical type	No				ļ
	82		No				
		Other	No				
		Other	-				
59.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.					
911.10.00		-Tableware and kitchenware		11.3%	11.3%	35%	7.5%
	10	Teapots	-				
	20	Canisters, cookie jars and sets	-				
	30	Bowls	-				
	40	Other food preparation and storage					
		utensils	-				
	50	Other bone china tableware	-				
	90	Other	-				
911.90.00		-Other		11.3%	11.3%	35%	7.5%
	10	Vases	-				
	90	Other	-				
	1						

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
69.13 Statuartic 6913.10 6913.10.10 6913.10.10 6913.90.10 6913.90.10 6913.90.90 6913.90 6913.90.90 6913.90						
69.13 Statuartic 6913.10 6913.10.10 6913.10.10 6913.10.90 6913.90.10 6913.90.10 6913.90.10 6913.90.10 6913.90.10 6913.90.10 6913.90.10 6913.90.10	Deramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	-	11.3%	11.3%	35%	7.5%
6913.10 -0f p 6913.10.10 00St 6913.10.90 100t 200 901 6913.90.10 00St an 6913.90.10 00St an 6913.90.90 100t 200t	Other household articles:Ash traysPortable wash basinsFlower pots mixing bowlsDecorative plantersVasesOther Statuettes and other ornamental ceramic	-				
6913.90.10 00St an 6913.90.90 10St 20	articles. -Of porcelain or chinaStatues, statuettes, medals, crosses and plaques, of a religious natureOtherFigurines and statuettes	-	Free 10.6%	Free 10.6%	Free 30%	Free 7%
	-OtherStatues, statuettes, medals, crosses and plaques, of a religious natureOther		Free 10.6%	Free 10.6%	Free 30%	Free 7%
	Other ceramic articles.		14 00/	44 20/	25%	7 = 9/
	-Of porcelain or china		11.3%	11.3%	35%	7.5%



CHAPTER 70

Glass and Glassware

A. Introduction

Proposed Chapter 70 incorporates, in whole or in part, 110 items of the <u>Customs Tariff</u>, as listed below:

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Tarred paper and prepared roofing ...:
 19200-1 Other than the following (see 19200-3 to 19200-7)
 19200-2 Building papers and building paper felts ...
 19200-5 Tiles and lay-in panels ... n.o.p.
 20630-1 Containers...and accessories...for collection...of human blood...
 31605-1 Incandescent lamp bulbs for ... incandescent lamps ...
*31615-1 Glass tubing ... for use in ... Canadian manufactures
*31616-1 Glass tubing ... not less than 60 cm ... for use in ... manufactures
*31700-1 Glass cut to size ... for photographic purposes ...
*31800-1 Sheet glass ... transparent ...
*31900-1 Plate glass, ground and polished ...
*31905-1 Plate glass ... for ... the manufacture ... of safety glass
*32000-1 Glass, rolled or cast ...
*32100-1 Sheet glass, plate glass, cast glass and rolled glass, n.o.p.
*32100-2 Float glass, n.o.p.
*32102-1 Architectural glass ... for ... reflective window units
*32105-1 Sheet filter glass for ... eye protectors for welding
        Laminated glass ...:
*32201-1 Not further processed than cut in rectangles
*32202-1 N.o.p.
*32300-1 Manufactures of laminated glass, n.o.p.
 32305-1 Mirrors of glass, bevelled or not, and framed or not, n.o.p.
*32310-1 Stained or ornamental glass windows
 32603-1 Demijohns or carboys, bottles, flasks ... n.o.p.
*32604-1 Decanters ... tumblers of glass, not ... decorated, n.o.p.
*32606-1 Glass tableware, n.o.p.
*32608-1 Lead crystal tableware ... n.o.p.
*32609-1 Opal glassware, n.o.p.
*32612-1 Cut glassware tableware and cut glassware, n.o.p.
 32615-1 Manufactures of glass, n.o.p.
*32615-2 Glass beads ... otherwise ... under tariff item 32615-1
*32616-1 Glass beads for cleaning, peening or surface finishing
*32621-1 Blanks of uncoloured clear glass ... for lighting systems
*32624-1 Blanks ... for ... the manufacture ... of ... christmas tree ornament
*32627-1 Single or double ... shapes of glass ... for ... insulated containers
*32630-1 Glass plates ... for ... the manufacture of optical instruments
*32633-1 Glass shapes ... for ... the manufacture of optical instruments
 32636-1 Plates, discs and blanks of germanium ... for ... optical instruments
```

32639-1 Beads, drops ... for ... the manufacture of synthetic pearls

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
*32642-1 Articles of glassware ... used ... with precious metals ...
 32645-1 Moulded illuminating shades, ... for ... light fixtures ...
         High thermal shock resisting glassware ...:
*32648-1 Other than the following
*32649-1 Designed for laboratory use, ...: beakers, dishes ...
*32650-1 Designed for laboratory use, n.o.p.
*32651-1 Fresnel type lenses, sections and globes, of glass
*32654-1 Glass balls or marbles ... for ... glass fibres or glass yarn ...
*32657-1 High thermal shock resisting glass parts ...
*32660-1 Articles of glass ... for ... the manufacture of cut ... glassware
*32669-1 Reflectors ... of glass ... for use with lighting fixtures ...
*32680-1 Hollow spheres of glass ... for ... Canadian manufactures
 32700-1 Spectacles, eyeglasses ... eyeglass lenses, n.o.p.
 32701-1 Shapes of glass or plastic for ... spectacle and eyeglass lenses
 34800-1 Copper scrap, matte and blister ...
 36700-1 Watch cases, and parts thereof, finished or unfinished
 40959-1 Cryogenic containers for ... storage of vaccines for poultry
 41040-1 Safety goggles ... for eye protection of workers ... parts ...
 43425-1 Trucks ... not made ... and body shells ... for street railway cars
 43435-1 Parts used in the repair of street cars ... with magnetic ... brakes
 43505-1 Locomotives ... not made ... for mining ... sawmills
 43510-1 Diesel switching locomotives ... parts ... not made in Canada
 43800-1 Railway cars and parts thereof, n.o.p.
         Machines or other articles ... (for specified vehicles):
 43807-1 When of a class or kind made in Canada
 43829-1 Parts, n.o.p. ... for automobiles, motor vehicles ...
*43899-1 Chromed mirror glass...for...rear view mirrors...for motor vehicles
 44053-1 Parts of aircraft, n.o.p.
 44062-1 Hinges ... mirrors ... glassware ... for ... civil aircraft
*44301-2 Panels of borosilicate glass for ... self-cleaning ... ovens ...
*44505-1 Uncoated pressed glass shapes for ... sealed beam spotlight ...
 44510-1 Glass cloth ... for ... the manufacture of printed circuit boards
*44510-2 Fabrics, wholly of glass ... for ... printed circuit boards
 44543-1 Parts and materials ... for ... electron tubes ...
 47600-1 X-ray apparatus ... illuminating devices ... parts ...
 47700-1 Containers and parts thereof, including expelling bulbs ...
 51000-1 Churns, n.o.p., brooms, whisks ... and rolling pins
 54305-1 Clothing ... of man-made fibres ... or glass fibres ...
         Textile glass fibres ... not carded, not combed ...:
*55805-1 For use in the manufacture of textile yarns
*55810-1 N.o.p.
*55815-1 Textile glass fibres ... for ... the manufacture of textile yarns
*55820-1 Glass filaments ... for ... the manufacture of textile yarns ...
*55825-1 Grouped filaments, wholly of glass, ...
*55830-1 Yarns, wholly ... of glass fibres or filaments, ...
*55835-1 Non-woven mat, wholly of textile glass fibres or filaments
 55910-1 Waste portions of unused fabrics, n.o.p. ...
 56010-1 Sliver, wholly or in part of man-made fibres
*56117-1 Yarns, wholly of glass filaments for ... woven tire fabrics
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Woven fabrics ... of glass fibres or filaments ...: 56205-1 Exceeding 30 cm in width 56206-1 Not exceeding 30 cm in width 56209-1 Woven fabrics ... for ... the manufacture of drapes ... 56210-1 Woven fabrics ... of glass fibres or filaments ... *56237-1 Woven tire fabrics ... of glass filament yarns ... *56275-1 Woven mesh fabrics ... for ... the manufacture of grinding wheel 56300-1 Clothing, wearing apparel and articles ... of glass fibres ... *56511-1 Untreated glass fibre braided tubing ... for electrical wiring 56805-1 Knitted garments, knitted fabrics and knitted goods ... n.o.p. Coated or impregnated fabrics ...: 57401-1 The textile fabric ... wholly or in part ... of glass fibres ... *57420-1 Fabrics, wholly or in part ... of glass filaments *57430-1 Woven fabrics, of glass fibres ... for ... gear cases *57460-1 Woven fabrics, wholly of glass fibres ... for ... covers for radar 62400-1 Bead ornaments ... fans of all kinds ... n.o.p. 64800-1 Precious or semi-precious stones ... not mounted ... *64803-1 Imitation pearls, pierced, split ... but not mounted or set 68100-1 Junk, old ... broken glass or glass cullet 68910-1 Alumino-silicate fibres ... for ... riser sleeves ... *68911-1 Yarns, cordage ... for use in Canadian manufactures 69105-1 Communion sets; oil stocks ... parts of the foregoing 69605-1 Apparatus, ... instruments ... for use ... in teaching or research ... *69805-1 Glass beads for handmade articles 71100-1 All goods not enumerated in this schedule ... 87500-1 Handicraft goods ... of a country eligible for GPT 95002-1 All parts and accessories ... equipment in automobiles ... 95004-1 All parts, and accessories ... original equipment in buses ...

B. The Board's Analysis and Recommendations

The Board received four submissions pertaining to Chapter 70. Ford Glass Limited requested a further breakout of statistical categories and subcategories under heading Nos. 70.03, 70.05, 70.08 and 70.09. The Board accepts these proposals, and the changes are included in Table 70.1. The rates of duty for the pertinent goods would not be affected.

95006-1 All parts, and accessories ... in specified commercial vehicles ...

DOMCO Industries Ltd. and the Canadian Textiles Institute noted that fibreglass mat is now classified under tariff item 55835-1, "Non-woven mat, wholly of textile glass fibres or filaments", with an MFN rate of 15 p.c. and that such material has been assigned to tariff line 7019.31.00 with a proposed MFN rate of 25%. This rate was determined by goods classified under item 56300-1 "... textile manufactures ... of which fifty per cent or more ... of glass fibres or filaments ...", which accounted for the majority of trade involved in the conversion. The Board recommends that the current rate of 15 p.c. be restored for fibreglass mat by means of the following breakout:

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

MFN Rate

Delete the rates of duty under 7019.31.00 and add the following:

7019.31	Mats								
7019.31.10.00	Wholly of	glass	fibre				 	kg	15%
7019.31.90.00	Other						 	kg	25%

In addition, the Canadian Textiles Institute questioned why end use items 55805-1 and 55815-1, had not been included in the Supplementary Annex. These items, which cover textile glass fibres used in the manufacture of textile yarns, and carry an MFN rate of Free have been allocated to tariff line 7019.10.10 at 8.5% MFN. There appears to be no justification for adding these two end use items to the Supplementary Annex because there were no imports recorded in 1980-82. The Board brings to the Minister's attention the Institute's concern that the concessionary rates for temporary items 57430-1, 57460-1, 56275-1, 44510-1, 44510-2 and 56511-1 should be maintained.

The Institute also expressed concern about a substantial increase in duty for those goods presently entering duty-free under tariff item 55910-1. These goods ("waste portions of unused fabrics ...") have been allocated to tariff lines 6310.10.00 and 6310.90.00 at Free MFN and to tariff line 7019.20.90, namely 7019.20.90.39, at 25% MFN. However, since all the imports under item 55910-1 have been concorded to the two tariff lines of Chapter 63 and none to 7019.20.90.39, the Board recommends that no change be made to tariff line 7019.20.90.

In its original brief to the Board, and also in its subsequent submission respecting the review of Chapters 68 to 98, the Institute felt that there would be a loss of protection for some of the glass filament or yarn now classified under tariff items 55825-1 and 55830-1. It is noted, however, that all of the goods under these two existing items were allocated to two HS lines, namely 7019.10.29.10 and 7019.10.29.20, with an MFN rate of 15% to apply. As no change from the present rate of duty would result, the Board, similarly, makes no recommendation.

Libbey-St. Clair (Libbey) submitted that end use items 32642-1, "articles of glassware ... used ... with precious metals ..." and 32660-1, "articles of glass ... for use in ... cut or decorated glassware ..." should be retained in the Supplementary Annex with their present descriptions of goods and rates of duty, and that drawback item 97007-1, "machine made tumblers of glass, not cut nor decorated" should be continued. The drawback concern, while outside the Board's terms of reference is noted. The Board recommends that the two end use items be incorporated in the Supplementary Annex as requested.

Libbey also requested that coffee mugs, beer mugs, tankards, shot glasses and mixing glasses, and other miscellaneous glass products be mentioned specifically. The Board, therefore, recommends that statistical breakouts 7013.39.90.30, 7015.90.90.30, 7015.90.90.40, 7020.00.90.20 and 7020.00.90.30 (as listed in Table 70.1), be added to the revised Schedule.

Libbey also expressed concern with the proposed BP rate of 11.3% under tariff lines 7013.39.10 and 7013.99.10. These lines have been converted from item 32612-1 which is dutiable at 10 p.c. under the BP Tariff. Although the BP tariff is not within the Board's mandate it is noted that restoration of the 10% BP duty under these proposed items, would be appropriate. Libbey's submission that the proposed 10.2% MFN duty rate under tariff line 7013.91.90 be changed to 11.3% is unfounded because this proposed item has been converted from item 32615-1 dutiable at 10.2 p.c. MFN and not item 32608-1, 11.3 p.c. MFN, as claimed by the company.

Libbey's concerns about candleholders and candelabras fall within the scope of Chapter 94 and are treated in that Chapter.

Pursuant to the Board's previous recommendations respecting Reference 159, the MFN rate pertaining to tariff item 32603-1, "Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut ...", was revised upward, from 11.3 p.c. to 11.4 p.c. This tariff item determines several of the rates shown in the draft Schedule for Chapter 70. To incorporate this recent revision it is recommended that, respecting tariff lines 7010.90.90, 7012.00.90, 7017.10.00 and 7017.90.00, the 11.3% MFN rate shown in the draft Schedule be amended to 11.4% (see Table 70.2).

The Board notes that, according to the concordance, various glassware products now under tariff item 32603-1 would also be classified to heading No. 70.13, specifically to 7013.39.10.20 and 7013.39.10.40. Since the provision of this heading is limited to glassware if "cut" and tariff item 32603-1 covers only glassware when "not cut", no recommendation is made to change the 11.3% MFN rate shown for tariff line 7013.39.10.

Furthermore, the Board recommends that the following provision be added to proposed tariff line 7010.90.10 in order to provide for the duty free entry of glass containers and closures thereof, currently classified under tariff item 20630-1.

7010.90.10 ...; blood storage bottles and stoppers or other closures thereof

In relation to changes introduced in the Budget of May 23, 1985, the Board recommends that the wording of tariff line 7012.00.10 be changed to "Single or double hollow shapes of glass, whether silvered or not" to reflect a similar change in the wording of tariff item 32627-1.

The Board's recommended nomenclature changes are listed in Table 70.1.

Table 70.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7002.10.10.00	Importées par les fabricants de fibres ou de filés de verre, devant servir dans la fabrication de ces fibres ou filés	1
7002.10.90.00	Other balls	3
7003.11.10.11	New classOf a thickness not exceeding 3 mm D'une épaisseur n'excédant pas 3 mm	6
7003.11.10.12	New classOf a thickness exceeding 3 mm but not exceeding 7 mm	6
7003.11.10.13	New classOf a thickness exceeding 7 mm	6
7003.11.10.90	Other than white	6
7003.11.10.91	New classOf a thickness not exceeding 3 mm D'une épaisseur n'excédant pas 3 mm	6
7003.11.10.92	New classOf a thickness exceeding 3 mm but not exceeding 7 mm	6
7003.11.10.93	New classOf a thickness exceeding 7 mm	6
7003.11.20.11	Delete from 7003.11.20.11 to 7003.11.20.13	6

HS Code	Description of goods	Reason for Change
7003.11.20.21	And the second s	6
		0
7005.21.00.10	New classFloat glass, coloured green throughout the mass	6
7005.21.00.11	New classOf a thickness not exceeding 3 mm D'une épaisseur n'excédant pas 3 mm	6
7005.21.00.12	New classOf a thickness exceeding 3 mm	6
7005.21.00.20	New classFloat glass, coloured bronze throughout the mass	6
7005.21.00.21	New classOf a thickness not exceeding 3 mm D'une épaisseur n'excédant pas 3 mm	6
7005.21.00.22	New classOf a thickness exceeding 3 mm D'une épaisseur excédant 3 mm	6
7005.21.00.30	New classFloat glass, otherwise coloured throughout the mass	6
7005.21.00.31	New classOf a thickness not exceeding 3 mm D'une épaisseur n'excédant pas 3 mm	6
7005.21.00.32	New classOf a thickness exceeding 3 mm D'une épaisseur excédant 3 mm	6
7005.21.00.90	New classOther, opacified, flashed or merely surface ground Autre, opacifiée, plaquée ou simplement doucie	6
7005.29.00.90	Other than X-ray plate glass	3

HS Code	Description of goods	Reason for Change
7007.11.10	Delete this class	4
7007.11.11.00	Renumber 7007.11.10.00For railway vehicles	4
7007.11.19.00	Renumber 7007.11.90.00For other vehicles	4
7007.19.00	Other toughened (tempered) safety glass Autres verres trempés	3
7007.19.00.10	Correct "revêtus"	4
7007.19.00.20	Renumber 7007.19.00.80 (and subdivisions)	2
7007.19.00.30	Renumber 7007.19.00.90 (and subdivisions)	2
7007.21.10	Delete this class	4
7007.21.10.11	Renumber 7007.21.10.00For railway vehicles	4
7007.21.10.19	Renumber 7007.21.90.00For other vehicles	4
7007.29.00	Other laminated safety glass	3
7007.29.00.10	Delete this class	4
7007.29.00.11	Renumber 7007.29.00.10Tempered, flat	4
7007.29.00.19	Renumber 7007.29.00.20Tempered, other than flat	4
7007.29.00.20	Renumber 7007.29.00.30	4
7008.00.00.00	Change the Unit of measure to m^2	5
7009.91.00.10	In sheets	4
7009.91.00.11	New classMirrors on clear glass	5

TABLE 70.1 (CONT.)

HS Code	Description of goods	Reason for Change
7009.91.00.12	New class	
7007.71.00.12	Mirrors on bronze glass	5
7009.91.00.19	New classMirrors on other coloured glass Mirroirs sur autres verres colorés	5
7009.92.00.10	Delete this class. Products already covered by 7009.10	2
7009.92.00.90	Delete this class	2
7011.10.00.10	For electric lamp bulbs	2
7011.20.00.10	Tubes-images défecteurs, sans garnitures	4
7011.90.90.00	Other glass envelopes and parts thereof Autres ampoules et enveloppes et leurs parties	3
7013.21.00.10	Gobelets	2
7013.21.00.20	Renumber 7013.21.00.90Other lead crystal drinking glasses Autres verres à boire en cristal au plomb	4
7013.29.10	En verre taillé	2
7013.29.10.10	Gobelets	2
7013.29.10.20	Renumber 7013.29.10.90 Other cut glassware drinking glasses Autres verres à boire en verre taillé	4
7013.29.90.10	Gobelets	2
7013.29.90.20	Renumber 7013.29.90.90Other drinking glasses	4
7013.32.00.20	Parties d'ustensiles de cuisine	2
7013.39.10.40	Delete this class	5
7013.39.90	Other glassware of a kind used for table or kitchen	3

TABLE 70.1 (CONT.)

		Reason
HS Code	Description of goods	for Change
no code	Description of goods	onange
7013.39.90.30	Coffee mugs, beer mugs, tankards, shot glasses and mixing glasses Chopes à café et à bière, pots à bière, petits verres à eau-de-vie et verres mélangeurs	6
7013.91.90	Other glassware of cut crystal Autres objets en cristal au plomb	3
7013.99.90	Other glassware	3
7013.99.90.50	Renumber 7013.99.90.80Other decorative ware	3
7015.90.10.00	For safety goggles or safety spectacles designed for use by workers employed in hazardous work	2
7015.90.90	For other uses	3
7015.90.90.30	Glass covers for eletrical meters Couvercles en verre pour compteurs électriques	6
7015.90.90.40	Glass protective lenses for appliances Lentilles protectives en verre pour appareils	6
7016.90.90	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for buildings or construction purposes; multicellular or foam glass in blocks, panels, plates, shells or	
	similar forms	3
7016.90.90.10	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass	4

TABLE 70.1 (CONT.)

HS Code	Description of goods	Reason for Change
	Section of Break	onange
7016.90.90.20	Multicellular or foam glass Verre dit "multicellulaire" ou verre "mousse"	4
7017.20.10.00	Beakers, dishes and jars of all kinds; bottles and flasks, of a capacity of 100 ml or greater; funnels; all of the foregoing without spigots, appendages, stopcocks or ground glass joints and designed for laboratory use	4
	Béchers, vases et jarres de toutes sortes; bouteilles et flacons, d'une capacité de 100 ml ou plus; entonnoirs; tout ce qui précède sans robinets, appendices, robinets d'arrêts ou joints rodés et conçu pour travaux de laboratoires	
7018.10.10.00	Glass beads, of a kind designed for cleaning, peening or surface finishing Perles de verre, des types conçus pour le nettoyage, le martelage ou la finition de surface	1&2
7018.10.20.00	Class beads, of a kind designed for hand-made articles	1&2
7018.10.30.00	Imitation precious or semi-precious stones, not mounted nor set Imitations de pierres gemmes (précieuses ou fines), non montées ni serties	1
7018.10.40.00	Imitations de perles \dots	1
7018.90.10.00	Ornaments of lamp-worked glass, imported by manufacturers of silverware, to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electro-plated with	
	precious metals	2

TABLE 70.1 (CONT.)

HS Code	Description of goods	Reason for Change
7018.90.90	Other glass smallware and articles thereof; glass eyes; other ornaments of lamp-worked glass	3
7019.10.21.00	Yarn, wholly of glass filaments, for use in the manufacture of woven tire fabrics	2
7019.10.29	Other rovings and yarns	3
7019.10.29.10	Renumber 7019.10.29.20Yarns	2
7019.10.29.20	Renumber 7019.10.29.10	2
7019.20.10	Des types utilisés à la fabrication de pneus	1
7019.20.10.10	Recouverts ou trempés	2
7019.20.10.12	Delete this class	4
7019.20.10.20	Not coated nor dipped	2
7019.20.90	Other woven fabrics	3
7019.20.90.10	Rubans	1
7019.20.90.12	Renumber 7019.20.90.18Other tape, electrical	2
7019.20.90.19	Other tape	3
7019.20.90.20	Other than tape, coated or dipped Autres que le ruban, recouverts ou trempés	2
7019.20.90.21	Recouverts de vinyle	2
7019.20.90.30	Other than tape, not coated nor dipped Autres que le ruban, non recouverts ni trempés	2

TABLE 70.1 (CONCL.)

HS Code	Description of goods	Reason for Change
7019.39.00.90	Other webs, mattresses, boards and similar nonwoven products	3
7019.90	-Other glass fibres and articles thereof Autres fibres de verre et ouvrages en ces matières	3
7019.90.10.90	Other woven, knitted or braided articles . Autres articles tissés, tricotés ou tressés	3
7019.90.10.91	Knitted or crocheted	2
7020.00.90	Other articles of glass	3
7020.00.90.10	Doors	4
7020.10.90.20	Glass door knobs	6
7020.10.90.30	Glass furniture shoes	6



Chapter 70

GLASS AND GLASSWARE

Legal Motes.

- 1. This Chapter does not cover
 - (a) Goods of heading No.32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47);
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- For the purposes of heading Nos. 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.
- The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.
- 4. For the purposes of heading No. 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight;
 - (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

 Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Legal Mote.

 For the purposes of subheading Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP	
70.01	Cullet and other waste and scrap of glass; glass in the mass.						
7001.00.10.00	Cullet and other waste and scrap of glass	kg	Free	Free	Free	Free	
7001.00.20.00	Glass in the mass	kg	10%	10.2%	22.5%	6.5%	
70.02	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.						
7002.10 7002.10.10.00	-BallsImported by manufacturers of glass fibres						
7002.10.90.00	or glass yarn, for use in the manufacture of such fibres or yarn	-	Free 11.3%	Free	Free 32.5%	Free 7.5%	
7002.20.00.00	-Rods	-	10%	10.2%	22.5%	6.5%	
7002.31.00.00	-TubesOf fused quartz or other fused silicaOf other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁵ per	-	Free	Free	10%	Free	
7002.39.00.00	Kelvin within a temperature range of 0 °C to 300 °C	-	Free Free	Free Free	10%	Free Free	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.						
7003.11	-Non-wired sheets Coloured throughout the mass (body tinted), opacified, flashed or having				^		
7003.11.10.	an absorbent or reflecting layerNot having an absorbent or reflecting layer		Free	5%	15%	Free	
11 12	exceeding 7 mm	m ²					
13	Of a thickness exceeding 7 mm	TER					

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(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	6P
003.11.10. cont.) 91	exceeding 7 mm	m ²				
93 7003.11.20. 10 20 7003.19.00.00	Of a thickness exceeding 7 mm	m ² m ² m ² m ²	Free	6.8%	17.5%	Free
7003.20.00.00	-Wired sheets	m ²	Free	5%	15%	Free
7003.30.00.00	-Profiles	-	Free	5%	15%	Free
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
7004.10.00. 10 20 30		m ²	Free	6.8%	17.5%	Free
7004.90.00. 10 20 30 40	-Other glass	m ² m ² m ² m ²	Free	5.5%	17.5%	Free
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
7005.10.10. 10.20		m² m²	Free	5.5%	17.5%	Free

(In accordance with the Harmonized System)

Code		Unit		Ţ	ariffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP GP
7005.10.20. 10 20		m ²	Free	6.8%	17.5%	Free
7005.21.00.	Float glass, coloured bronze throughout	m² m²	Free	4%	15%	Free
21 22 31 32 90	Float glass, otherwise coloured throughout the massOf a thickness not exceeding 3 mm	m ² m ² m ² m ²				
7005.29.00.	surface ground	m ²	Free	4%	15%	Free
92 93 94	Of a thickness exceeding 2 mm but not exceeding 3 mm	m ²				
95	not exceeding 6 mm	m ²				
97	not exceeding 10 mm	m ²				
7005.30.00.00	-Wired glass	m ²	Free	4%	15%	Free
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.					
7006.00.10.00	Float glass	-	Free	5.5%	17.5%	Free

(In accordance with the Harmonized System)

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Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	
7006.00.90.00	Other	-	Free	6.8%	17.5%	Free	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.						
7007.11	-Toughened (tempered) safety glassOf size and shape suitable for incorpora- tion in vehicles, aircraft, spacecraft or vessels						
7007.11.10.00 7007.11.20.00 7007.11.30.00	For railway vehicles	-	15% Free 10%	17.5% Free 10.2%	30% 27.5% 22.5%	11.5% Free 6.5%	
7007.11.90.00 7007.19.00.	marang an about both to the both and	m ²	Free 10%	9.2%	35% 22.5%	Free 6.5%	
81 89	layer	m ²					
91 92	Other, colourlessOther, colourless not exceeding 3 mmOf a thickness exceeding 3 mm but	m ²					
93	not exceeding 6 mm	m ²					
7007.21	Of size and shape suitable for incorpora- tion in vehicles, aircraft, spacecraft or vessels						
7007.21.10.00 7007.21.20.00 7007.21.30.00	For railway vehicles	-	15% Free 11.3%	17.5% Free 11.3%	30% 27.5% 35%	11.5% Free Free	
7007.21.90.00 7007.29.00. 10 20 30	For other vehicles	m ² m ² m ²	Free 5%	9.2%	35% 22.5%	Free Free	
70.08 7008.00.00.00	Multiple-walled insulating units of glass .	m ²	10%	10.2%	22.5%	6.5%	

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	HEN	Gen	GP	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.						
7009.10.00.	-Rear-view mirrors for vehicles	-	Free	9.2%	35%	Free	
21	ExteriorNon-braced for mounting on doors	_					
29	Other	-					
	-Other						
7009.91.00.			11.3%	11.3%	30%	7.5%	
11	Mirrors on clear glass	m²					
12	Mirrors on bronze glass	m ²					
19	Mirrors on other coloured glass	m²					
20	Tiles	m ²					
90	Other	-	11 00	11 20	2.00	7.50	
7009.92.00.00	Framed	-	11.3%	11.3%	30%	7.5%	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of						
	glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.						
7010 10 00 00			Free	Free	32.5%	Free	
7010.10.00.00		-	rree	rree	32.5%	rree	
7010.90	-Other						
7010.90.10.	Having a linear coefficient of expansion not exceeding 5x10 ⁻⁵ per Kelvin within a temperature range of 0 °C to 300 °C;						
	blood storage bottles and stoppers or						
	other closures thereof		Free	Free	32.5%	Free	
10	Pharmaceutical or chemical bottles	-					
90	Other	-	11.4%	11.4%	32.5%	7.5%	
7010.90.90.	Other		11.4%	11.46	32.36	7.5%	
20	Pharmaceutical or chemical bottles	_					
30	Cosmetic bottles	_					
40	Soft drink bottles	_					
50	Food preserve bottles and jars	_					
60	Carboys and demijohns	-					
	Closures						
71	Lids	-					
79	Other	-					
90	Other	-					

(In accordance with the Harmonized System)

Code	Description of Goods	Unit		18	riffs	
Number	Description of Goods	Meas.	ВР	HEN	Gen	GP
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
7011.10.00. 10 90		-	10%	10.2%	22.5%	6.5%
7011.20.00. 10 90	-For cathode-ray tubes	No . -	Free	Free	25%	Free
7011.90 7011.90.10.00 7011.90.90.00	-OtherFor electron tubes	-	Free 10%	Free 10.2%	25%	Free 6.5%
70.12	Glass inners for vacuum flasks or for other vacuum vessels.					
7012.00.10.00	Single or double wall hollow shapes of glass, whether silvered or not	-	Free	Free	32.5%	Free
7012.00.90.00		-	11.4%	11.4%	32.5%	7.5%
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).					
7013.10.00.	-Of glass-ceramics	_	10%	20%	32.5%	10%
90		-				
	-Drinking glasses other than of glass-ceramics					
013.21.00. 10 90		-	10%	11.3%	32.5%	7.5%
7013.29 7013.29.10.	Other Cut glassware	-	10%	11.3%	32.5%	7.5%
90 7013.29.90.	Other cut glassware drinking glasses .		15%	20%	32.5%	13%
90		**				

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	
7013.31.00. 10 90	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramicsOf lead crystalDecanters	-	10%	11.3%	32.5%	7.5%	
013.32.00. 10 20	Of glass having a linear coefficient of expansion not exceeding 5x10 per Kelvin within a temperature range of 0 °C to 300 °C	-	Free	Free	Free	Free	
013.39	Other		11.3%	11.3%	32.5%	7.5%	
10 20 30	Decanters	-					
90 013.39.90.	OtherOther glassware of a kind used for table or kitchenDecanters	-	15%	20%	32.5%	13%	
20 30	Cooking utensils	-					
90	Other	-					
013.91 013.91.10. 10 20	Of lead crystalCut glasswareBowls	-	10%	11.3%	32.5%	7.5%	
90 013.91.90.	Other	-	10%	10.2%	22.5%	6.5%	
20 90 013.99 013.99.10.	Vases	-	11.3%	11.3%	32.5%	7.5%	
10 20 30	Ash trays	-	1110/6	11000	02:00	7 8 070	
90 013.99.90. 10 20	Other	-	10%	10.2%	22.5%	6.5%	
30 40 80	Fish bowlsVasesOther decorative wareOther	-					

TABLE 70.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP
70.14 7014.00.00.	Signalling glassware and optical elements of glass (other than those of heading Mo. 70.15), not optically worked		Free	Free	30%	Free
10 20 30 40 90	Blanks for reflectors or refractorsOther optical lens blanksOther lens blanksFresnel lenses for lamps	-				
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.					
7015.10.00. 10 90	-Glasses for corrective spectacles	-	10.2%	10.2%	22.5%	6.5%
7015.90 7015.90.10.00	-OtherFor safety goggles or safety spectacles designed for use by workers employed in hazardous work		Free	Free	Free	Free
7015.90.90.	For other uses	-	10%	10.2%	45%	7.5%
30 40	Glass covers for electrical metersGlass protective lenses for appliances	-				
90	Other					

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	,
or Number	Description of Goods	of Meas.	BP	NEN	Gen	6P
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.					
7016.10.00.00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	_	10%	10.2%	22.5%	6.5%
7016.90 7016.90.10.	-OtherLeaded lights and the like	_	5.5%	5.5%	17.5%	3.5%
7016.90.90.	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; multicellular or foam glass in	_				
10	blocks, panels, plates, shells or similar forms	-	10%	10.2%	22.5%	6.5%
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.					
7017.10.00.00	-Of fused quartz or other fused silica	-	11.4%	11.4%	32.5%	7.5%
7017.20	-Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C					
7017.20.10.00	Beakers, dishes and jars of all kinds; bottles and flasks, of a capacity of 100 ml or greater; funnels; all of the foregoing without spigots, appendages, stopcocks or ground glass joints and					
	designed for laboratory use	-	Free	Free	32.5%	Free

(In accordance with the Harmonized System)

Or Mumber Description of Goods Of Meas. BP NFN Gen GP 7017.90.00.	Code		Unit		Ta	riffs		
70.18 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles; statuettes and other ornaments of lamp-worked glass, other than initation jewellery; glass eicrospheres not exceeding 1 mm in diameter. 7018.10 -Glass bead, imitation pearls, imitation precious or semi-precious stones and similar glass smallwaresGlass bead, imitation pearls, imitation precious or semi-precious stones and similar glass smallwaresGlass beads, of a kind designed for leaning, peening or surface finishingInitation precious or semi-precious stones, not mounted nor set		Description of Goods		BP	HEN	Gen	GP GP	
precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jevellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jevellery; glass microspheres not exceeding 1 mm in diameter. 7018.10 -Glass bead, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10	Bottles, flasks, phials and jars	-	11.4%	11.4%	32.5%	7.5%	
precious or semi-precious stones and similar glass smallwaresGlass beads, of a kind designed for cleaning, peening or surface finishingGlass beads, of a kind designed for made articles	0.18	precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass						
cleaning, peening or surface finishing	018.10	precious or semi-precious stones and						
made articles	018.10.10.00		-	10%	12.5%	22.5%	8%	
stones, not mounted nor set - Free 10% Free 108.10.40.00		made articles	_	Free	Free	22.5%	Free	
018.10.90.00Other	018.10.30.00		-	Free	Free	10%	Free	
-Glass microspheres not exceeding 1 mm in diameter			-		1	1	1	
in diameter	018.10.90.00	Other	-	10%	17.5%	22.5%	10%	
Ornaments of lamp-worked glass, imported by manufacturers of silverware, to be used in receptacles made of or electroplated with precious metals or to be equipped with trecious metals Free Free 22.5% FreeOther glass smallware and articles thereof; glass eyes; other ornaments of lamp-worked glass In 10.2% 30% 6.5%	018.20.00.00			10%	10.2%	22.5%	6.5%	
by manufacturers of silverware, to be used in receptacles made of or electro- plated with precious metals or to be equipped with tops made of or electro- plated with precious metals Free 7018.90.90. Other glass smallware and articles thereof; glass eyes; other ornaments of lamp-worked glass	018.90	-Other						
018.90.90Other glass smallware and articles thereof; glass eyes; other ornaments of lamp-worked glass	018.90.10.00	by manufacturers of silverware, to be used in receptacles made of or electro- plated with precious metals or to be						
10Statuettes	018.90.90.	Other glass smallware and articles	-	Free	Free	22.5%	Free	
			-	10.2%	10.2%	30%	6.5%	

(In accordance with the Harmonized System)

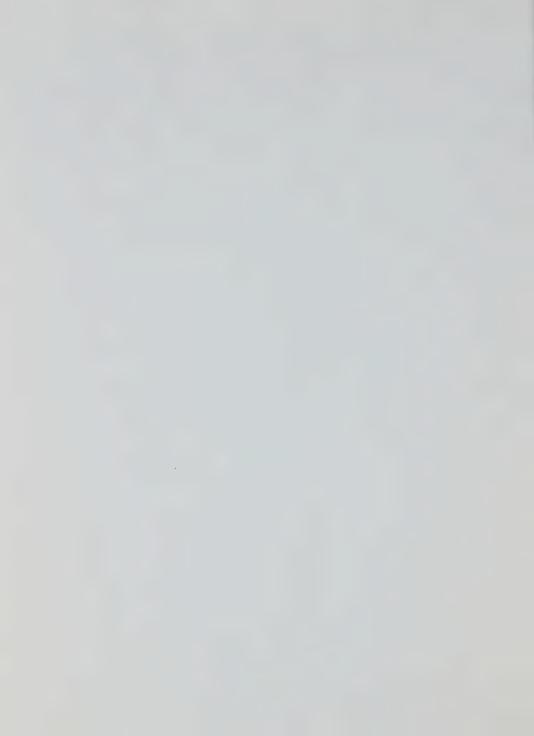
Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	6P
0.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).					
7019.10 7019.10.10.00	-Slivers, rovings, yarn and chopped strandsSlivers and chopped strands	kg	5%	8.5%	15%	5%
019.10.21.00	for use in the manufacture of woven tire fabrics	kg	12.5%	12.5%	35% and	-
7019.10.29.	Other rovings and yarns		15%	15%	44¢/kg 35% and 44¢/kg	10%
10 20	Rovings	kg kg				
7019.20 7019.20.10.	-Woven fabrics, including narrow fabrics Of a kind used in the manufacture of tires		15%	15.1%	45% and	-
11	Coated or dipped	kg			88.2¢/kg	
19 20 7019.20.90.	Other	kg kg	22.5%	25%	55%	
11		kg	22.5%	25%	33%	-
18 19	Other tape, electrical	kg kg				
21 29	Vinyl coated	kg kg				
	Belting fabric	kg kg				
33 34 35 39	Roving fabric	kg kg kg kq				
- 03	-Thin sheets (voiles), webs, mats, mattresses, boards and similar					
7019.31 7019.31.10.00	nonwoven productsMatsWholly of glass fibre	kg	15%	15%	50%	10%
7019.31.90.00 7019.32.00.00	Other	kg kg	20%	25% 25%	50% 50%	-

(In accordance with the Harmonized System)

70.20 Other articles of glass. 7020.00.10.00 Display bottles and articles of cut glassware	Code		Unit		Та	riffs	anglester record attacker in decay
Ceiling tiles		Description of Goods		BP	NEN	Gen	GP
7019.90.10. Other woven, knitted or braided articles	10	Ceiling tiles	m ²	10.2%	10.2%	25%	6.5%
91Knitted or crocheted kg kg	7019.90.10.	Other woven, knitted or braided articles	kg	20%	25%	55%	-
7020.00.10.00Display bottles and articles of cut glassware	99 7019.90.90.	Knitted or crocheted		10.2%	10.2%	25%	6.5%
glassware	70.20	Other articles of glass.					B
7020.00.90. 10 20Glass door knobs		glassware	-	11.3%	11.3%	32.5%	7.5%
	10 20 30	O °C to 300 °C	-				
					on variations		1

CHAPTER 70

APPENDIX



Chapter 70

GLASS AND GLASSWARE

Notes.

- 1. This Chapter does not cover:
 - (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47);
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, antificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2. For the purpose of heading Nos. 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.
- 3. The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.
- 4. For the purpose of heading No. 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO,) content not less than 60% by weight;
 - (b) Mineral wools with a silica (Si0,) content less than 60% but with an alkaline oxide (K,O or Na,O) content exceeding 5% by weight or a boric oxide (B,O,) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

 For the purpose of subheading Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbD) content by weight of 24%.



Converted to the Harmonized System

			Unit	BP	MFN	GEN	GPT
Item	SS	Description of Goods	of Meas.	Rate	Rate	Rate	Rate
0.01							
7001.00		Cullet and other waste and scrap of					
7001.00.10	00	glass; glass in the massCullet and other waste and scrap of glass	kg	Free	Free	Free	Free
001.00.20	00	Glass in the mass	kg	10%	10.2%	22.5%	6.5%
70.02		Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.					
7002 . 10 7002 . 10 . 10	00	-Balls Imported by manufacturers of glass					
		fibres or glass yarn, for use in the manufacture of such fibres or yarn	_	Free	Free	Free	Free
002.10.90	00	Other	-	11.3%	11.3%	32.5%	7.5%
7002,20.00	00	-Rods	-	10%	10.2%	22.5%	6.5%
		-Tubes: Df fused quartz or other fused silica. Of other glass having a linear coefficient of expansion not	-	Free	Free	10%	Free
7002.39.00	00	exceeding 5x10-° per Kelvin within a temperature range of 0°C to 300°C	-	Free Free	Free Free	10% 10%	Free Free
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
7003.11		-Non-wired sheets: Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer					
7003.11.10	10	Not having an absorbent or reflecting layer	m² m²	Free	5%	15%	Free
7003.11.20		Having an absorbent or reflecting		Free	6.8%	17.5%	Free
	11	Having an absorbent layer: Of a thickness not exceeding 3mm	m²				
	13	not exceeding 7mm	m ² m ²				
	21	Having a reflecting layer: Of a thickness not exceeding 3mm	m²				
	22	Of a thickness exceeding 3mm but not exceeding 7mm	m ²				
7003.19.00		Of a thickness exceeding 7mm	m ²	Free	5%	15%	Free
7003.20.00	00	-Wired sheets	m ²	Free	5%	15%	Free
7003.30.00	00	-Profiles	-	Free	5%	15%	Free
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7004.10.00	10	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layerHaving an absorbent layerHaving a reflecting layer		Free	6.8%	17.5%	Free
7004.90.00	30	-Other glass	m²	Free	5.5%	17.5%	Free
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
7005.10		-Non-wired glass, having an absorbent or reflecting layer					
7005.10.10	10	Float glass	m²	Free	5.5%	17.5%	Free
7005.10.20		Having a reflecting layer	m ²	Free	6.8%	17.5%	Free
	10 20	Having an absorbent layer	m² m²				
7005.21.00	00	-Other non-wired glass:Coloured throughout the mass (body tinted), opacified, flashed or merely					
7005.29.00	10	surface ground	m² m²	Free Free	4% 4%	15% 15%	Free Free
	91 92	Of a thickness not exceeding 2mm	m²				
	93	not exceeding 3mm	m²				
	94	not exceeding 4mm	m²				
	95	not exceeding 5mm	m²				
	96	not exceeding 6mm	m²				
	97	not exceeding 10mm	m?				
	98	not exceeding 14mm	m²				
7005.30.00	00	-Wired glass	m²	Free	4%	15%	Free
70.06							
7006.00		Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.					
7006.00.10 7006.00.90	00	Float glass	-	Free Free	5.5% 6.8%	17.5% 17.5%	Free Free
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.					
		-Toughened (tempered) safety glass:					

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7007 . 11 . 20 7007 . 11 . 30 7007 . 19 . 00	00 00 10 21 29 31 32	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vesselsFor vehicles:Railway vehiclesOtherFor aircraftFor spacecraft or vesselsOtherHaving an absorbent or reflecting layerOther, coloured throughout the mass:WhiteOtherOtherOther	m²	15% Free Free 10% 10%	17.5% 9.2% Free 10.2% 10.2%	30% 35% 27.5% 22.5% 22.5%	11.5% Free Free 6.5% 6.5%
7007.21.19	19	Other	m² m² m²	15% Free Free 11.3% 5%	17.5% 9.2% Free 11.3% 8%	30% 35% 27.5% 35% 22.5%	11.5% Free Free Free
70.08	00	Multiple-walled insulating units of glass	No	10%	10.2%	22.5%	6.5%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	NO	10%	10.2/0	22.5%	6.3/6
7009.10.00	10 21 29	-Rear-view mirrors for vehiclesInteriorExterior:Non-braced for mounting on doorsOther.	-	Free	9.2%	35%	Free
7009.91.00	20	Unframed. Sheets. Tiles. Other. Framed. For motor vehicles of heading No.	m² m²	11.3%	11.3%	30%	7.5%
70.10	90	67.02, 87.03, 87.04 or 87.05 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	-				
7010.10.00	00	-Ampoules	-	Free	Free	32.5%	Free

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7010.90 7010.90.10		-OtherHaving a linear coefficient of expansion not exceeding 5X10-* per Kelvin within a temperature range of 0°C to 300°C		Free	Free	32.5%	Free
		Pharmaceutical or chemical bottles.	-	1100	1100	02.3%	
7010.90.90	90	0ther	-	11.3%	11.3%	32.5%	7.5%
		Alcoholic beverage bottlesPharmaceutical or chemical bottles.	-				
	30	Cosmetic bottles	-				
	40	Soft drink bottles	-				
	60	Carbovs and demijohns	-				
	71	Closures:	-				
	79	Other	_				
	30	Other					
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
7011.10.00		-For electric lighting		10%	10.2%	22.5%	6.5%
	10	Glass envelopes for electric light bulbs	-				
	90	Other	-				
7011.20.00	10	-For cathode-ray tubes. Duds. without fittings.	No	Free	Free	25%	Free
7011.90 7011.90.10 7011.90.90	00	-Other For electron tubes	-	Free 10%	Free 10.2%	25% 22.5%	Free 6.5%
70.12							
7012.00		Glass inners for vacuum flasks or for					
7012 00 10	00	other vacuum vesselsSingle wall hollow shapes of glass,					
		not silvered	-	Free	Free	32.5%	Free
7012.00.90	00	Other	-	11.3%	11.3%	32.5%	7.5%
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).					
7013.10.00		-Of glass-ceramics		10%	20%	32.5%	10%
	10		-				
		-Drinking glasses other than of					
7012 21 00		glass-ceramics:		10%	11 3%	32 5%	7.5%
7013.21.00	10	glass-ceramics:Of lead crystal	-	10%	11.3%	32.5%	7.5%
		glass-ceramics:Of lead crystal	-	10%	11.3%	32.5%	7.5%
7013.21.00 7013.29 7013.29.10	10 20	glass-ceramics:Of lead crystal	-	10%	11.3%	32.5%	
7013.29	10 20	glass-ceramics:Of lead crystalStemwareOtherCut glasswareTumblersStemware	-	10%	11.3%	32.5%	7 . 5%
7013.29	10 20	glass-ceramics:Of lead crystal	-				7.5% 7.5% 13%

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		-Glassware of a kind used for table (other than drinking glasses) or					
		kitchen purposes other than of					
		glass-ceramics:					
7013.31.00		Of lead crystal		10%	11.3%	32.5%	7.5%
		Decanters	_				
7013.32.00	30	Of glass having a linear co-efficient					
		of expansion not exceeding 5x10-6 per					
		Kelvin within a temperature range of			-		-
	10	O'C to 300°C	_	Free	Free	Free	Free
	20	Parts of cooking utensils	_				
	90	Other	-				
7013.39		Other					
7013.39.10	10	Cut glassware		11.3%	11.3%	32.5%	7.5%
	20						
	30						
	40						
		utensils	-				
7013.39.90	90	Other	-	15%	20%	32.5%	13%
1013.33.30	10	Decanters	-	13/6	20%	32.5%	13/6
		Cooking utensils	-				
	90	Other	-				
7013.91		-Other glassware: Of lead crystal					
7013.91.10		Cut glassware		10%	11.3%	32.5%	7.5%
	10	Bowls	-				
	20	Vases	-				
7013.91.90	90	Other	-	10%	10.2%	22.5%	6.5%
7013.91.90	10	Bowls	-	10%	10.2%	22.5%	0.5%
	20	Vases	-				
	90	Other	-				
7013.99		Other		11.3%	11.3%	30 E%	7.5%
7013.99.10	10	Cut glassware	_	11.3/6	11.3%	32.5%	7.5%
	20	Bowls	-				
	30	Vases	-				
	90	Other	-	4.00/		0.0 50/	5 50/
7013.99.90	10	Other	_	10%	10.2%	22.5%	6.5%
		Bowls excluding fish bowls	_				
	30	Fish bowls	-				
	40	Vases	-				
		Decorative ware	-				
70.14							
7014.00.00		Signalling glassyans and entirel					
7014.00.00		Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically		Free	Free	30%	Free
	10	worked	_	ri'ee	rree	30%	Free
	20	Other optical lens blanks	_				
	30	Other lens blanks	-				
	40	Fresnel lenses for lamps	-				
	90	Other	-				

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.					
7015.10.00	10	-Glasses for corrective spectaclesLens blanks	-	10.2%	10.2%	22.5%	6.5%
7015.90 7015.90.10	00	-OtherFor safety goggles and safety spectacles designed for eye protection of workers employed in		Free	Free	5	
7015.90.90	20	hazardous workOther		10%	10.2%	Free 45%	Free 7.5%
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.					
7016.10.00	00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	-	10%	10.2%	22.5%	6.5%
7016.90 7016.90.10	10	-Other Leaded lights and the like	-	5.5%	5.5%	17.5%	3.5%
7016.90.90	10	OtherOtherPaving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposesMulticellular or foam glass in blocks, panels, plates, shells or similar forms.		10%	10.2%	22.5%	6.5%
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.					
7017.10.00	00	-Of fused quartz or other fused silica	-	11.3%	11.3%	32.5%	7.5%
7017.20		-Of other glass having a linear coefficient of expansion not exceeding 5x10-° per Kelvin within a temperature range of O'C to 300°C					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7017.20.10	00	Designed for laboratory use, namely: beakers, dishes and jars of all kinds, bottles and flasks 100ml or greater in capacity, funnels, but excluding those with spigots, appendages, stopcocks and ground					
7017.20.90	00	glass joints	-	Free Free	Free 11.3%	32.5% 32.5%	Free Free
7017.90.00		-Other Bottles, flasks, phials and jars Other	- -	11.3%	11.3%	32.5%	7.5%
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter.					
7018.10		-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares					
7018.10.10	00		_	10%	12.5%	22.5%	8%
7018.10.20	00	Glass beads, of the type designed for handmade articles	_	Free	Free	22.5%	Free
7018.10.30	00			Free	Free	10%	Free
7018.10.40 7018.10.90		Imitation pearls	-	6.8%	6.8%	10% 10% 22.5%	4.5%
7018.20.00	00	-Glass microspheres not exceeding 1mm in diameter	-	10%	10.2%	22.5%	6.5%
7018.90 7018.90.10 7018.90.90	10	-OtherOnaments of lamp-worked glass, imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electro-plated with precious metalsOtherStatuettes.	1 1	Free 10.2%	Free 10.2%	22.5% 30%	Free 6.5%
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).					
7019.10		-Slivers, rovings, yarn and chopped					
7019.10.10	00	strandsSlivers and chopped strands	kg	5%	8.5%	15%	5%
7019.10.21	00	Rovings and yarn:Yarn, wholly of glass filaments for use in the manufacture of woven					
		tire fabrics	kg	12.5%	12.5%	35% and 44¢/kg	_

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7019.10.29		Other		15%	15%	35% and 44¢/kg	10%
			kg kg				
7019.20 7019.20.10		-Woven fabrics, including narrow fabrics Of a kind used in the manufacture of		15%	15.1%	45%	
		tires		15%	15.1%	and 88.2¢/kg	
	11	Coated or dipped: Chafer fabric	kg kg				
7040 00 00		Other	kg kg	22.5%	25%	55%	
7019.20.90	11	Other Tape: Reinforcing	kg	22.5%	25/0	35%	
		Electrical	kg kg				
	21 29	Vinyl coated	kg kg				
	32	Other, not coated or dipped:Belting fabric	kg kg				
	34 35	Reinforcing fabric	kg kg kg				
		-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:					
7019.31.00	10	Mats	kg kg	20%	25%	50%	-
7019.32.00 7019.39.00	00	Thin sheets (voiles) OtherCeiling tiles	kg m²	20%	25% 10.2%	50% 25%	6.5%
		Other	-				
7019.90 7019.90.10	10	-OtherOther woven, knitted or braided articles	kg	20%	25%	55%	-
	91	Other: Knitted	kg kg				
7019.90.90	10	Other		10.2%	10.2%	25%	6.5%
70.20							
7020.00 7020.00.10	00	Other articles of glassDisplay bottles and articles of cut					
		glassware	-	11.3%	11.3%	32.5%	7.5%
7000 00 00		exceeding 5X10-° per Kelvin within a temperature range of 0°C to 300°C	-	Free 10%	Free 10.2%	32.5%	Free 6.5%
7020.00.90	10	OtherDoors with wooden or metal frames	-	10%	10.2%	22.5%	0.5%

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS

STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL

AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN



Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STOMES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS WETAL,
AND ARTICLES THEREOF;
IMITATION JEWELLERY; COIN

(No Legal Notes were received and no Canadian Legal Notes are recommended for this Section)



REPORT FOR

CHAPTER 71



CHAPTER 71

Natural or Cultured Pearls, Precious or Semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles Thereof; Imitation Jewellery; Coin

A. Introduction

Proposed Chapter 71 incorporates, in whole or in part, 57 items of the Customs Tariff, as listed below:

21110-1 Andalusite, kyanite, sillimanite, crude ... ground 29600-1 Flint ... feldspar ... fluorspar; mica schist ... Cornwall stone ... 29625-1 Feldspar, ground but not further manufactured 29640-1 Ground feldspar for use in Canadian manufactures 29650-1 Mica, phlogopite and muscovite, unmanufactured ... 29700-1 Silex or crystallized quartz, ground or unground Ouartz, piezoelectric: *29705-1 Not further processed than cut into slabs or blanks ... 29800-1 Pumice, calcareous tufa ... not further manufactured than ground 34605-1 Zinc or zinc alloys ... in the form of foil, ribbon, strip ... 34800-1 Copper scrap ... copper in pigs ... cathode plates of copper ... 34840-1 Scrap of copper or brass or of alloys ... copper ... 34905-1 Alloys of copper, n.o.p. ... plates, strips, bars, rod and tubes *34911-1 Magnesium alloy ingots ... for use in ... castings Metals, n.o.p. not including alloys ...: 35101-1 Other than the following 35200-1 Brass and copper nails ... manufactures ... n.o.p. 35800-1 Anodes of nickel, zinc, copper, silver or gold *35900-1 Gold and silver ... unmanufactured ... sweepings ... scrap ... *35905-1 Scrap of gold or silver ... imported for recovery of ... content *35910-1 Articles of gold, silver, palladium ... recovery of ... content 36000-1 Coin of any metal ... as currency ... gold coin 36100-1 Gold and silver leaf; Dutch...metal leaf; brocade and bronze powders 36200-1 Articles ... silverware, n.o.p. ... gold or silver, n.o.p. 36210-1 Toilet articles ... material of chief value is sterling silver *36300-1 Platinum wire...platinum, palladium, iridium...in lumps, ingots... *36400-1 Diamond dust or bort and black diamonds, for borers ... *36500-1 Composition metal and plated metal ... watch cases ... 36505-1 Findings of metal ... imported by manufacture of jewellery ... 36510-1 Wire or strip ... imported by manufacture of jewellery ... Wire of all metals or alloys thereof, n.o.p.: 40122-1 Single, coated or covered 40123-1 Twisted, braided, bunched or otherwise conjoined ... 40160-1 Silver-plated ... wire ... high temperature wire ... 43877-1 Materials ... not made ... in the manufacture of (motor vehicles)

*44545-1 Materials for use in the manufacture of goods of 44544-1(1)

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

⁽¹⁾ Tariff item 44545-1 was deleted from the <u>Customs Tariff</u> as of April 19, 1983.

Manufactures, articles or wares, of iron or steel ... n.o.p.: 44603-1 Other than the following Pins manufactured from wire of any metal: 45116-1 N.O.D. 45135-1 Buckles and ornaments of metal ... for use in ... footwear 45140-1 Buckles and ornaments ... unfinished ... for use in ... *48900-1 Crucibles of platinum, rhodium and iridium, and covers therefor 62300-1 Musical instrument cases, fancy cases ... parts of the foregoing 62400-1 Bead ornaments ... statuettes of any material, n.o.p. 62400-2 Ornaments of amber *64700-1 Jewellery of any material, for the adornment ... n.o.p. *64700-2 Jewellery for the adornment ... tortoise shell *64705-1 Unfinished jewellery ... for use in ... finished jewellery 64800-1 Precious or semi-precious stones ... pearls ... not mounted or set *64805-1 Diamonds, unset *64810-1 Diamonds, rough or uncut ... 65100-1 Buttons of all kinds ... and button blanks ... n.o.p. 65300-1 Brushes of all kinds, n.o.p. 65615-1 Cases for cigar and cigarette holders ... 66900-1 Corundum, n.o.p., emery and garnet ... 69105-1 Communion sets ... (Religious items) 69900-1 Botanical and entomological ... for school and public museums 71100-1 All goods not enumerated in this schedule ... 84900-1 Goods ... cost of manufacture of fertilizers ... 86100-1 Finely divided precious metals ... used ... glassware ...

B. The Board's Analysis and Recommendations

 $$\operatorname{\textsc{No}}$$ ubmissions or representations were received respecting this Chapter.

As a result of the Board's examination of the draft Schedule several instances were found where the proposed rate met the criteria for restoring the current rate. At issue are subheading Nos. 7113.11, 7113.19, 7113.20 and 7117.19. All relevant goods, articles of a religious nature, classified to tariff item 69105-1, with an MFN rate of Free, would be dutiable at 13.2% upon conversion, the rate taken from tariff item 64700-1, jewellery of any material ... n.o.p. Restoration of current MFN rates can be achieved by a combination of additional tariff lines and by converting commodity lines into tariff provisions in each of these subheadings. Alternatively, tariff item 69105-1, with trade in 1980-82 of \$14.6 million, could be placed in the Supplementary Annex to preserve the MFN rate of Free for the goods covered by it. While this approach would permit the deletion of some tariff lines from the proposed Schedule, the Board wishes to contain the size of the Annex and, therefore, recommends the following changes.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

MFN Rate

Delete the rates of duty under 7113.11.00, 7113.19.00 and 7113.20.00 and add the following:

7113.11	Of silver, whether or not plated or clad with other precious metal		
7113.11.10. 10 20 30 7113.11.90.00 7113.19	Crosses; chaplets and rosaries; medals of a religious nature	-	Free 13.3%
7113.19.10.	Crosses; chaplets and rosaries; medals of		
10 20 30	a religious nature	-	Free
7113.19.90.00	Other	-	13.3%
	-Of base metal clad with precious metalCrosses; chaplets and rosaries; medals of a religious natureCrosses	-	Free 13.3%
following:			
7117.19 7117.19.10.00	OtherUnfinished or incomplete articles of imitation jewellery	-	13.3%
	jewellery		
7117.19.21.00 7117.19.29.00	Of a religious nature	-	Free 13.3%

Consequent to the Board's recommendations under Reference 159 tariff item 64700-1 was subject to a minor increase in the MFN rate, from 13.2 to 13.3 p.c. This revision is incorporated into the above restructuring shown for heading Nos. 71.13 and 71.17. Additionally, there are other lines in the draft Schedule which should also be amended to reflect this rate adjustment. As shown in Table 71.2, for tariff lines 7116.10.00, 7116.20.00 and 7117.90.00, the MFN rate has been revised from 13.2% to 13.3%.

Recommended nomenclature revisions for Chapter 71 are listed in Table 71.1.

Table 71.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7101.10.00.10	Renumber 7101.10.00.20	2
7101.10.00.20	Renumber 7101.10.00.10	2
7101.21.00.10	Renumber 7101.21.00.20	2
7101.21.00.20	Renumber 7101.21.00.10	2
7102.21.00.10	Bort and coarse diamonds	2
7102.21.00.99	For other uses	3
7106.10.10.00	Containing by weight 92.5 % or more of silver	2
7106.10.20.00	Contenant en poids moins de 92,5 % d'argent	2
7106.91.10.00	Containing by weight 92.5 % or more of silver	2
7106.91.20.00	Contenant en poids moins de 92,5 % d'argent	2
7106.92.10	Containing by weight 92.5 % or more of silver	2
7106.92.20	Contenant en poids moins de 92,5 % d'argent	2
7106.92.21.00	Containing by weight 50 % or more of copper	2
7106.92.29	Renumber 7106.92.22Containing by weight less than 50 % of copper	2

TABLE 71.1 (CONT.)

HS Code	Description of Goods	for Change
7106.92.29.10	Renumber 7106.92.22.10	2
7106.92.29.90	Renumber 7106.92.22.90	2
7108.12.00.10	Containing by weight 99.95 % or more of gold	2
7108.12.00.20	Contenant en poids moins de 99,95 % d'or .	2
7108.13.10.00	Of a purity of 10 carats or more D'une pureté de 10 carats ou plus	2
7108.13.20.00	Of a purity of less than 10 carats D'une pureté de moins de 10 carats	2
7108.13.90.00	Delete this class (no text)	2
7108.20.00.10	Containing by weight 99.95 % or more of gold	2
7108.20.00.20	Contenant en poids moins de 99,95 % d'or .	2
7110.19.00.90	Other semi-manufactured forms	3
7112.10.00.10	Delete this class	5
7112.10.00.90	Delete this class	5
7112.20.00.10	Delete this class	5
7112.20.00.90	Delete this class	5
7112.90.00.10	Delete this class	5
7112.90.00.90	Delete this class	5
7114.11.10.00	Articles of a religious nature	4
7114.11.90.00	Other articles of silver and parts thereof . Autres articles en argent et leurs parties	3
7114.11.90.10	Tableware	1
7114.11.90.20	Toilet-ware	1
7114.11.90.30	Delete this class	5

TABLE 71.1 (CONCL.)

HS Code	Description of Goods	for Change
7114.19.10.00	Articles of a religious nature Articles de nature religieuse	4
7114.19.90	Other articles of other precious metal Autres articles en autres métaux précieux	3
7114.19.90.10	Tableware	1
7114.19.90.20	Toilet-ware	1
7114.20.10.00	Articles of a religious nature	4
7114.20.90	Other articles of base metal clad with precious metal	3
7114.20.90.10	Tableware	1
7114.20.90.20	Toilet-ware	1
7114.20.90.30	Delete this class	5
7115.90.90	Other articles	3
7118.90.00.90	Other coin	3

Chapter 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SENT-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; INITATION JEWELLERY: COIN

Legal Notes.

- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2. (a) Heading Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims, and paragraph (b) of the foregoing Note does not apply to such articles.
 - (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Articles of Chapter 32 (for example, lustres);
 - (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;
 - (e) Articles of heading No. 43.03 or 43.04;
 - (f) Goods of Section XI (textiles and textile articles):
 - (g) Footwear, headgear or other articles of Chapter 64 or 65:
 - (h) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (ij) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
 - (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

The underlined portion of this Note constitutes an optional text.

- (1) Arms or parts thereof (Chapter 93);
- (m) Articles covered by Note 2 to Chapter 95;
- (n) Articles of Chapter 96 other than those of heading Nos. 96.01 to 96.06 or 96.15;
- (o) Original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4. (a) The expression "precious metal" means silver, gold and platinum.
 - (b) The expresssion "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as any alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
- 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

- 9. For the purposes of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 10. For the purposes of heading No. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Legal Notes.

- For the purposes of subheading Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheading Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- For the classification of alloys in the subheadings of heading No. 71.10, each alloy
 is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or
 ruthenium which predominates by weight over each other of these metals.



(In accordance with the Harmonized System)

Code	Danieline of Contr	Unit		Ta	riffs	
Number	Description of Goods	of Neas.	BP	MEN	Gen	GP
	SUB-CHAPTER I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STOMES					
1.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.					
101.10.00. 10 20	-Natural pearls		Free	Free	10%	Free
101.21.00.	-Cultured pearlsUnworkedUngradedGraded	-	Free	Free	10%	Free
101.22.00.00		_	Free	Free	10%	Free
1.02	Diamonds, whether or not worked, but not mounted or set.					
102.10.00.00	-Unsorted	-	Free	Free	Free	Free
102.21.00.	-IndustrialUnworked or simply sawn, cleaved or bruted	carat	Free	Free	Free	Free
99	For other uses	carat carat	Free	Free	Free	Free
102.31.00.00	-Non-industrialUnworked or simply sawn, cleaved or bruted	carat carat	Free Free	Free Free	Free Free	Free Free

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs				
or Number		of Meas.	BP	HEN	Gen	6P	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.						
7103.10.00.00	-Unworked or simply sawn or roughly shaped .		Free	Free	25%	Free	
7103.91.00.00 7103.99.00.00	-Otherwise workedRubies, sapphires and emeraldsOther	-	Free Free	Free Free	10%	Free Free	
71.04	Synthetic or reconstructed precious or semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience or transport.						
7104.10.00.00	-Piezo-electric quartz	_	Free	Free	25%	Free	
7104.20.00.00	-Other, unworked or simply sawn or roughly shaped	-	Free	Free	10%	Free	
7104.90.00.00	-Other	~	Free	Free	10%	Free	
71.05	Dust and powder of natural or synthetic	Management of the state of the					
	precious or semi-precious stones.						
7105.10.00.00	-Of diamonds	carat	Free	Free	Free	Free	
7105.90.00.00	-Other	kg	Free	Free	Free	Free	

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP GP	
	SUB-CHAPTER II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL						
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.						
7106.10	-Powder						
7106.10.10.00	Containing by weight 92.5 % or more						
	of silver	g	Free	4%	25%	Free	
7106.10.20.00	Containing by weight less than 92.5 % of silver		10.2%	10.2%	25%	6.5%	
	01 211461 * * * * * * * * * * * * * * * * * * *	g	10.20	10.2%	25%	0.5%	
	-Other						
7106.91	Unwrought						
7106.91.10.00	Containing by weight 92.5 % or more		Free	Free	Free	Free	
7106.91.20.00	of silver	g ·	Firee	Free	riee	Lines	
	of silver	g	10.2%	10.2%	25%	6.5%	
7106.92	Semi-manufactured						
	Containing by weight 92.5 % or more						
7106.92.11.00	In bars, sheets or plates		Free	Free	Free	Free	
7106.92.19.00	Other	1	11%	11%	45%	7%	
	Containing by weight less than 92.5 %						
7106.92.21.00	of silver						
/106.92.21.00	Containing by weight 50 % or more of copper	g	4%	4%	25%	2.5%	
7106.92.22.	Containing by weight less than 50 %	9	1	1	2000	2.00	
	of copper		10.2%	10.2%	25%	6.5%	
10	Solder	g					
90	Other	g					
71.07	Base metals clad with silver, not						
/10/.00.00.00	further worked than semi-manufactured	a	10.2%	10.2%	25%	6.5%	
		1					
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.						
	-Non-monetary		440	440	1.50		
7108.11.00.00	Powder	g	11%	11%	45%	7%	

(In accordance with the Harmonized System)

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Code	Describbles of Cont.	Unit		T.	ariffs	
or Number	Description of Goods	Meas.	BP	NEN	Gen	GP
108.12.00.	Other unwrought forms		Free	Free	Free	Free
20	of gold	g				
108.13	99.95 % of gold	g				
108.13.10.00	Of a purity of 10 carats or more	g	Free	Free	Free	Free
108.13.20.00	Of a purity of less than 10 carats	g	10.2%	10.2%	30%	6.5%
108.20.00.	-Monetary		Free	Free	Free	Free
20	of gold	g				
	99.95 % of gold	g				
1.09						
109.00.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured	a	10%	10.2%	25%	6.5%
1.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.					
	-Platinum					
110.11.00.00	Unwrought or in powder form	g	Free	Free	Free	Free
7110.19.00.	Other		Free	Free	Free	Free
20	Pipes and tubes	q				
90	Other semi-manufactured forms	g				
	-Palladium					
7110.21.00.00	Unwrought or in powder form	g	Free	Free	Free	Free
7110.29.00.00	Other	g	Free	Free	Free	Free
7110.31.00.00	-Rhodium	q	Free	Free	Free	Free
7110.31.00.00	-Other	g	Free	Free	Free	Free
	-Iridium, osmium and ruthenium					
7110.41.00.	Inwrought or in powder form		Free	Free	Free	Free
20	Osmium	g				
30	Ruthenium	q				
7110.49.00.	Other	3	Free	Free	Free	Free
10	Iridium	g				
20	Osmium	g				
30	Ruthenium	q				

(In accordance with the Harmonized System)

Code	Description of Contr	Unit		Ta	riffs		
Number	Description of Goods	Meas.	BP	MEN	Gen	GP	
71.11 7111.00.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	g	10.2%	10.2%	25%	6.5%	
71.12	Waste and scrap of precious metal or of metal clad with precious metal.						
112.10.00.00	-Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Free	Free	25%	Free	
112.20.00.00	-Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Free	Free	25%	Free	
112.90.00.00	-Other	kg	Free	Free	25%	Free	
	SUB-CHAPTER III - JEWELLERY, GOLDSMITHS' AND SILVERSWITHS' WARES AND OTHER ARTICLES						
1.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.						
113.11	-Of precious metal whether or not plated or clad with precious metalOf silver, whether or not plated or clad						
113.11.10.			Free	Free	Free	Free	
20 30 113.11.90.00 113.19	Chaplets and rosaries	-	13.3%	13.3%	45%	8.5%	
113.19.10. 10 20	Crosses; chaplets and rosaries; medals of a religious nature	-	Free	Free	Free	Free	
30		-	13.3%	13.3%	45%	8.5%	

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	ВР	HEN	Gen	GP
7113.20	-Of base metal clad with precious metal					
7113.20.10.	Crosses; chaplets and rosaries; medals of					
	a religious nature		Free	Free	Free	Free
10	Crosses	-				
20	Chaplets and rosaries					
30	Medals of a religious nature					
7113.20.90.00	Other	-	13.3%	13.3%	45%	8.5%
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal					
	or of metal clad with precious metal.					
	-Of precious metal whether or not plated or clad with precious metal					
7114.11	Of silver, whether or not plated or clad					
7114.11.10.00	Articles of a religious natureOther articles of silver and parts	-	Free	Free	Free	Free
	thereof		11%	11%	45%	7%
10		_		1	1	
20	Toilet-ware	_				
90	Other	_				
7114.19	Of other precious metal, whether or not plated or clad with precious metal					
7114.19.10.00	Articles of a religious nature	_	Free	Free	Free	Free
7114.19.90.	Other articles of other precious metal .		11%	11%	45%	7%
10	Tableware	_			1	1
20	Toilet-ware	_				
90	Other	-				
7114.20	-Of base metal clad with precious metal		Free	Free	Free	Free
7114.20.90.	Other articles of base metal clad with		,,,,,,	11.00	1100	1100
71140200500	precious metal		11%	11%	45%	7%
10	Tableware	_	1 170	1 4 70	7570	1 / "
20	Toilet-ware					
90	Other	-				
71.15	Other articles of precious metal or of metal clad with precious metal.					
7115.10.00.00						
	grill, of platinum	g	10.2%	10.2%	25%	6.5%

TABLE 71.2: (CONCL.) CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	December 6.0	Unit		T	ariffs		
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	6P	
7115.90	-Other						
7115.90.10.	Anodes of silver or gold; crucibles						
	of platinum		Free	Free	10%	Free	
10	Anodes of silver or gold	g					
7115.90.90.	Crucibles of platinum	g	11%	11%	45%	7%	
10	Of silver	g	11/0	11%	43/6	1/6	
20	Of gold						
30	Of platinum	g					
71.16	Articles of natural or cultured pearls.						
71.10	precious or semi-precious stones (natural, synthetic or reconstructed).						
7116.10.00.00	-Of natural or cultured pearls	-	13.3%	13.3%	45%	8.5%	*
7116.20.00.00	-Of precious or semi-precious stones						
	(natural, synthetic or reconstructed)	-	13.3%	13.3%	45%	8.5%	*
71.17	Imitation jewellery						
	-Of base metal, whether or not plated						
	with precious metal						
7117.11.00.00	Cuff-links and studs	gross	12.6%	12.6%	35%	8%	
7117.19	Other						*
7117.19.10.00	Unfinished or incomplete articles of		40.00	40.00	4.50	0 50	
	imitation jewellery	-	13.3%	13.3%	45%	8.5%	1
	Finished or complete articles of imitation jewellery				İ		*
7117.19.21.00	Of a religious nature	_	Free	Free	Free	Free	*
7117.19.29.00	Other	_	13.3%	13.3%	45%	8.5%	-
			13.3%	13.3%	45%	8.5%	,
7117.90.00.00	-0ther	-	13.3%	13.3%	45%	8.5%	
71.18	Coin.						
7118.10.00.00	-Coin (other than gold coin), not being legal tender		10.2%	10.2%	35%	6.5%	
7118.90.00.	-Other		Free	Free	Free	Free	
10	Gold coin	-					*
91	Canadian coins	_					*
	Other	-					
99	other	1					



CHAPTER 71

APPENDIX



Chapter 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Notes.

- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal,

are to be classified in this Chapter.

- 2. (a) Heading Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
 - (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43):
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Articles of Chapter 32 (for example, lustres);
 - (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;
 - (e) Articles of heading No. 43.03 or 43.04;
 - (f) Goods of Section XI (textiles and textile articles):
 - (g) Footwear, headgear or other articles of Chapter 64 or 65;
 - (h) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (ij) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
 - (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (1) Arms or parts thereof (Chapter 93);
 - (m) Articles covered by Note 2 to Chapter 95;
 - (n) Articles of Chapter 96 other than those of heading Nos. 96.01 to 96.06 or 96.15; or
 - (o) Original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.
 - (*) The italicized portion of this Note constitutes an optional text.
- 4. (a) The expression "precious metal" means silver, gold and platinum.

- (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5. For the purpose of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8. For the purpose of heading No. 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as digarette cases, powder boxes, chain purses, cachou boxes).
- 9. For the purpose of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 10. For the purpose of heading No. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- For the purpose of subheading Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.
- Notwithstanding the provisions of Chapter Note 4 (b), for the purpose of subheading Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3. For the classification of alloys in the subheading of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

- 1 For the purpose of this Chapter, the following sub-Chapters apply:
 - I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES (heading Nos. 71.01 to 71.05)
 - II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL (heading Nos. 71.06 to 71.12)
 - III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES (heading Nos. 71.13 to 71.18)



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.					
7101.10.00	10	-Natural pearls. Graded. Ungraded.	-	Free	Free	10%	Free
7101.21.00	10	-Cultured pearls: Unworked. <i>Graded</i> .	-	Free	Free	10%	Free
7101.22.00	20	Ungraded	-	Free	Free	10%	Free
71.02		Diamonds, whether or not worked, but not mounted or set.					
7102.10.00	00	-Unsorted	-	Free	Free	Free	Free
7102.21.00	10	-Industrial:Unworked or simply sawn, cleaved or bruted	carat	Free	Free	Free	Free
	91	Other: For boring	carat				
7102.29.00	00	Other	carat	Free	Free	Free	Free
		Unworked or simply sawn, cleaved or bruted.	carat	Free Free	Free Free	Free Free	Free Free
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.					
7103.10.00	00	-Unworked or simply sawn or roughly shaped	-	Free	Free	25%	Free
7103.91.00	00	-Otherwise worked: Rubies, sapphires and emeralds Other	-	Free Free	Free Free	10% 10%	Free Free
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.					
7104.10.00	00	-Piezo-electric quartz	-	Free	Free	25%	Free
7104.20.00	00	-Other, unworked or simply sawn or roughly shaped	-	Free	Free	10%	Free
7104.90.00	00	-Other	_	Free	Free	10%	Free

CANADIAN TARIFF SCHEDULE

PAGE 71- 6

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.					
7105.10.00	00	-Of diamonds	carat	Free	Free	Free	Free
7 105 . 90 . 00	00	-Other	kg	Free	Free	Free	Free
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.					
7 106 . 10	00	-Powder Containing by weight not less than					
7 106 . 10 . 10		92.5% of silver	g	Free	4%	25%	Free
106.10.20	00	Containing by weight less than 92.5% of silver	9	10.2%	10.2%	25%	6.5%
7106.91	00	-Other: Unwrought Containing by weight not less than					
7106.91.20		92.5% of silver	g	Free	Free	Free	Free
7106.92		of silver Semi-manufactured Containing by weight not less than	9	10.2%	10.2%	25%	6.5%
	00		9	Free 11%	Free 11%	Free 45%	Free 7%
7106.92.21	00		g	4%	4%	25%	2.5%
7106.92.29	10	Other Solder	g	10.2%	10.2%	25%	6.5%
		Other	9				
71.07							
7107.00.00	00	Base metals clad with silver, not further worked than semi-manufactured	9	10.2%	10.2%	25%	6.5%
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.					
7108.11.00	00	-Non-monetary:	_	1 1%	1 1%	45%	7%
7108.11.00	10	Powder Other unwrought forms	g	Free	Free	Free	Free
	20	99.95% of gold	9				
7 108 . 13	20	99.95% of gold	g				
7108.13.10		Other semi-manufactured formsNot less than 10 carat fineLess than 10 carat fine	9	Free 10.2%	Free 10.2%	Free 30%	Free 6.5%
7 108 . 20 . 00	10	-Monetary		Free	Free	Free	Free
	20	99.95% of gold Containing by weight less than 99.95% of gold	g				
		39.53% OF GOTO	9				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	s s	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
71.09					1		1
7109.00.00	00	Base metals or silver, clad with gold, not further worked than semi-manufactured	g	10%	10.2%	25%	6.5%
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.					
7110.11.00	00	-Platinum:Unwrought or in powder form	g	Free Free	Free	Free Free	Free
7110.19.00	20	Other Thermocouple wire Pipes and tubes Other	9 9	rree	rree	rree	rree
7110.21.00	00	-Palladium: Unwrought or in powder form Other	9	Free Free	Free Free	Free Free	Free Free
7110.31.00	00	-Rhodium: Unwrought or in powder formOther	9	Free Free	Free Free	Free Free	Free Free
7110.41.00	10	-Iridium, osmium and ruthenium:Unwrought or in powder form	9	Free	Free	Free	Free
7110.49.00	10	Other	9 9	Free	Free	Free	Free
71.11	30	Ruthenium	g				
	00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	g	10.2%	10.2%	25%	6.5%
71.12		Waste and scrap of precious metal or of metal clad with precious metal.					
7112.10.00	10	-Of gold, including metal clad with gold but excluding sweepings containing other precious metalsScrap jewellery.	kg kg	Free	Free	25%	Free
7112.20.00	10	-Of platinum, including metal clad with platinum but excluding sweepings containing other precious metalsScrap jewellery	kg kg	Free	Free	25%	Free
7112.90.00	10	-Other	kg kg	Free	Free	25%	Free
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.					
		-Of precious metal whether or not plated or clad with precious metal:					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 71- 8

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7113.11.00		Of silver, whether or not plated or					
		clad with other precious metal		13.2%	13.2%	45%	8.5%
	10	Medals	-				
	30	Crosses	_				
		Other	_				
7113.19.00		Of other precious metal, whether or					
		not plated or clad with precious metal		13.2%	13.2%	45%	8.5%
	10	Medais	-				
	20	Crosses	-				
	30	Chaplets and rosaries					
	30						
7113.20.00		-Of base metal clad with precious metal.		13.2%	13.2%	45%	8.5%
	10	Medals	-				
	20	Crosses	-				
		Chaplets and rosaries	1				
	90						
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.					
		-Of precious metal whether or not					
7114.11		plated or clad with precious metal:					
/ 4 .		Of silver, whether or not plated or clad with other precious metal					
7114.11.10	00	Articles (other than those of					
		heading No. 71.13) of a religious					
		nature		Free	Free	Free	Free
7114.11.90		Other		11%	11%	45%	7%
	10	Articles of tableware					
	30	Decorative ware					
	90	Other					
7114.19		Of other precious metal, whether or					
		not plated or clad with precious metal					
7114.19.10	00	Articles (other than those of					
		heading No. 71.13) of a religious		Free	Free	Free	Free
7114.19.90		nature		11%	11%	45%	7%
	10	Other	-			1,	. , ,
	20	Toilet articles	-				
	90	Other	-				
7114.20		-Of base metal clad with precious metal					
	00	Articles (other than those of					
		heading No. 71.13) of a religious					
		nature		Free	Free	Free	Free
7114.20.90		Other		11%	11%	45%	7%
		Articles of tableware					
		Toilet articles					
		Other					
71.15		Other articles of precious metal or of metal clad with precious metal.					
7115.10.00	00	-Catalysts in the form of wire cloth or					
		grill, of platinum	9	10.2%	10.2%	25%	6.5%
7115.90		O. har					
		Anodes of silver or gold; crucibles					
		Alloues of Stiver of gold; chucibles					
7115.90.10		of platinum	1	Free	1 Free	10%	Free
		of platinum		Free	Free	10%	Free

CANADIAN TARIFF SCHEDULE

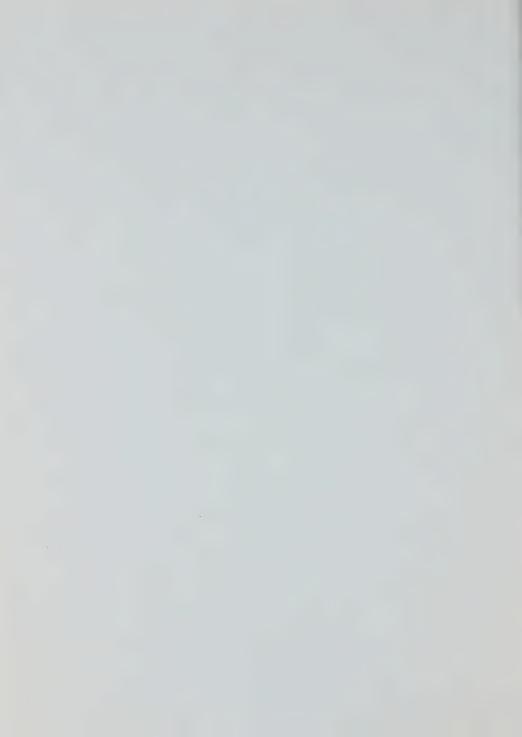
Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7115.90.90	10 20	Other Of silver Of gold Of platinum.	g g l . g	11%	11%	45%	7%
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).					
7116.10.00	00	-Of natural or cultured pearls	-	13.2%	13.2%	45%	8.5%
7116.20.00	00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	-	13.2%	13.2%	45%	8.5%
71.17		Imitation jewellery.					
7117.11.00	10	-Of base metal, whether or not plated with precious metal:Cuff-links and studsOtherUnfinished or incomplete articles of imitation jewelleryFinished or complete articles of imitation jewellery	-	12.6% 13.2%	12.6% 13.2%	35% 45%	8% 8.5%
7117.90.00	00	-Other	-	13.2%	13.2%	45%	8.5%
71.18		Coin.					
7118.10.00	00	-Coin (other than gold coin), not being legal tender	-	10.2%	10.2%	35%	6.5%
7118.90.00		-Other	-	Free	Free	Free	Free
		Other					



SECTION XV

BASE METALS AND ARTICLES OF BASE METAL



Section XV

BASE METALS AND ARTICLES OF BASE METAL

Legal Notes.

- This section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
 - (c) Headgear or parts thereof of heading No. 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading No. 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (1) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
- 2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal:
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and
 - (c) Articles of heading Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cerments) and intermetallic compounds.
- 4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
- 5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal:
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading No. 81.13 is regarded as a single base metal.
- 6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of $1\ \mathrm{mm}$.

Canadian Legal Note.

- 1. In this Section (but not in Chapter 76) the expression "unworked" means:
 - (a) When referring to bars, rods and profiles, products which have not been subsequently worked after production (for example, not machined, drilled, punched, twisted nor crimped).

- (b) When referring to plates, sheets, strip and foil, flat-surfaced products which have not been processed beyond the condition as from the rolling mill (for example, not machined, cut to shape, perforated nor coated).
- (c) When referring to tubes or pipes, products which have not been further processed than drawn, extruded or welded (for example, not machined, coated, drilled, nor fitted with flanges, collars or rings).



Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

- 1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
 - (c) Headgear or parts thereof of heading No. 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading No. 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (1) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
- 2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14): and
 - (c) Articles of heading Nos. 83.01, 83.02, 83.08. 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- 3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present:
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading No. 81.13 is regarded as a single base metal.
- 6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1mm.

Supplementary Note.

- 1. In this Section the expression "unworked" means:
 - a) When referring to bars, rods and profiles, products which have not been subsequently worked after production (for example, not machined, drilled, punched, twisted nor crimped).
 - b) When referring to plates, sheets, strip and foil, flat-surfaced products which have not been processed beyond the condition as from the rolling mill (for example, not machined, cut to shape, perforated nor coated).
 - c) When referring to tubes or pipes, products which have not been further processed than drawn, extruded or welded (for example, not machined, coated, drilled, nor fitted with flanges, collars or rings).

REPORTS FOR

CHAPTERS 72 TO 83



CHAPTER 72

Iron and Steel

A. Introduction

Proposed Chapter 72 incorporates, in whole or in part, 139 items of the Customs Tariff, as listed below:

```
*34830-1 Copper covered steel wire...for...trolley, telegraph ...wires...
 34835-1 ... Electrolytic copper ... iron powder ...
*35005-1 Electric resistance strip, ribbon, wire ...
         Metals, n.o.p., not including alloys ...:
 35101-1 Other than the following (see 35102-1 to 35106-1)
*35121-1 Ferro-chromium ... for ... welding rods ...
*35122-1 Stainless steel powder for ... man-made fibres
 35123-1 Ferrochromium powder ... for ... iron or steel plate ...
 35535-1 Metal alloy rods ... for ... conveyor belts
         Scrap of iron or steel:
*37301-1 Wrought ... to be remelted ...
*37302-1 Cast ... to be remelted ...
*37310-1 Tinplate scrap ...
*37400-1 Pig iron, n.o.p.
         Ferro-alloys:
*37501-1 Ferro-manganese ... containing not more than 1 p.c. silicon ...
*37502-1 Silico-manganese ... containing more than 1 p.c silicon ...
*37503-1 Ferro-silicon ... containing 8 p.c. or more of silicon ...
*37504-1 Ferro-silicon ... containing 60 p.c. or more of silicon ...
*37505-1 Ferro-silicon ... containing 90 p.c. or more of silicon ...
*37506-1 All alloys used in ... steel or iron, n.o.p.
*37515-1 Ferro-chromium silicon ... for ... iron or steel
*37516-1 Ferro-chromium, being an alloy of iron ... for ... iron or steel
*37600-1 Sponge iron
*37700-1 Ingots of iron or steel, n.o.p.
*37705-1 Ingots of iron or steel ... not less than thirty thousand pounds
*37710-1 Alloy steel shot for ... castings
*37800-1 Iron or steel ... blooms, slabs, billets or sheet bars
         Bars or rods of iron or steel, hot-rolled ...:
*37900-1 Alloy
*37900-2 Other
         Bars or rods of iron or steel ... cold-rolled ...:
*37905-1
         Allov
*37905-2 Other
         Bars or rods of iron or steel ... further processed ...:
 37910-1
         Alloy
 37910-2 Other
*37915-1 Rods of iron or steel, in the coil ... for ... wire ...
```

*37925-I Bars of iron or steel ... for ... cutter bars for chain saws

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
*37930-1 Bars or rods of iron or steel ... for ... gear hobs
*37935-1 Stainless steel flats ... for ... edgewound resistors
        Shapes or sections of iron or steel, n.o.p. ...:
*37950-1 Alloy
*37950-2 Other
        Shapes or sections of iron or steel not further manufactured ...:
*38001-1 Alloy
*38001-2 Other
*38002-1 Wide-flanged beams, ... when not made in Canada
*38003-1 Angles more than six inches in length ...
38010-1 Iron or steel angles, beams ... further manufactured ... n.o.p.
*38015-1 Shapes or sections of iron or steel ... for cutting edges ...
*38020-1 Channels and beams of iron or steel ... for ... "fork lift" trucks
38025-1 Iron or steel "H" or "I" shaped sections ... for ... mine arches
        Plate of iron or steel ...:
*38100-1 Allov
*38100-2 Other
        Plate of iron or steel, n.o.p.:
 38110-1 Alloy
        Sheet or strip of iron or steel ...:
*38201-1 Hot-rolled ... alloy
*38201-2 Hot-rolled ... other
*38202-1 Cold-rolled ... alloy
*38202-2 Cold-rolled ... other
*38203-1 Coated with tin or vitreous enamel
*38204-1 Coated with zinc
*38205-1 Coated, n.o.p.: ... alloy
*38205-2 Coated, n.o.p.: ... other
*38206-1 Hot- or cold-rolled ... for ... butts and hinges ...
*38207-1 Cold-rolled, with silicon content of 0.075 p.c. or more ...
*38208-1 Coated with metal or metals other than lead, zinc or tin
*38210-1 Sheet or strip of carbon steel ... for ... cookware
*38220-1 Hoop steel, hot-rolled ... for ... hoops for barrels or kegs
*38225-1 Sheet or strip of grain-oriented electrical steel ...
*38235-1 Sheet or strip of iron or steel ... for ... cutting dies
*38240-1 Stainless steel plate or sheet in coils ... for ... cold rolling
*38245-1 Stainless steel sheet ... for ... gas-fired heating equipment
*38250-1 Stainless steel sheet or strip ... for outdoor electric capacitors ...
*38260-1 Strip of iron or steel ... for ... measuring rules and tapes
*38262-1 Blue tempered spring steel strip ... for ... chuting ...
*38265-1 Sheet or strip of iron or steel ... for ... baking pans
*38270-1 Sheet or strip of iron or steel ... for ... maple syrup evaporators
*38275-1 Stainless steel sheet or strip ... for ... truck mirrors
*38280-1 Strip of iron or steel ... for ... ferrules for paint brushes
*38285-1 Iron or steel strip ... for ... blind rivets
*38300-1 Plate, sheet or strip of iron or steel ... for ... saws
*38305-1 Plate, sheet or strip of iron or steel, hardened ... for ... saws
*38310-1 Sheet or strip of iron or steel ... for ... chain saw bars
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
Skelp, plate, sheet or strip of iron or steel ... for pipes ...:
*38400-1
         Allov
*38400-2 Other
*38500-1 Sheet or strip of iron or steel, coated with lead ...
 39200-1 Forgings, of iron or steel ... n.o.p.
 39205-1 Forgings of iron or steel ... of twenty tons or more
 39210-1 Forgings ... of forty tons or over
 39230-1 Forgings of steel for ... 3 inch diameter/50 calibre projectiles
         Axles and axle bars, n.o.p. ... of iron or steel:
 39401-1 For railway vehicles ...
 39402-1 For other vehicles, n.o.p.
*39403-1 N.o.p.
 39810-1 Hot-rolled or extruded hollows of stainless steel ...
 39915-1 Materials for ... tariff items 39905-1 and 39910-1
        Wire of iron or steel, single:
*40101-1 Round, n.o.p.: ... alloy
*40101-2 Round, n.o.p.: ... other
*40102-1 Other than round, n.o.p.: ... alloy
*40102-2 Other than round, n.o.p.: ... other
40103-1 Coated or covered with any material, n.o.p.: ... alloy
40103-2 Coated or covered with any material, n.o.p.: ... other
*40104-1 Valued at not less than two and three quarter cents/pound ...
*40165-1 Galvanized iron or steel wire ... for ... poultry netting
*40175-1 Galvanized steel wire ... for ... underground telephone wire
40180-1 Copper plated steel wire ...
*40185-1 Alloy steel wire ... for ... lehr conveyor belts
40190-1 Wire of alloy steel ... for ... bolts or screws
*43847-1 Sheet or strip of iron or steel ... for ... exhaust pipes ...
*43848-1 Stainless steel strip ... for ... springs for seat belt retractors
*43855-1 Sheet or strip of iron or steel ... for seat belt floor fittings ...
*43858-1 Chromium-silicon steel spring wire ... for ... brake assemblies
*43859-1 Wire of iron or steel ... for ... precision springs
*43860-1 Bars of iron or steel ... for ... front wheel spindles ...
*43862-1 Round spring wire of carbon steel ...
43877-1 Materials ... for ... passenger automobiles, ...
*43879-1 Stainless steel sheet or strip ... for ... mufflers, ...
*43880-1 Iron or steel bars ... for ... shock absorbers
*43882-1 Steel wire ... for ... brake cables ...
*43883-1 Steel spring strip ... for ... shaft locks ...
*43885-1 Iron or steel plate ... for ... steering wheels ...
*43890-1 Stainless steel strip ... for ... piston rings ...
*43891-1 Wire of iron or steel ... for ... piston rings ...
*43892-1 Music spring quality steel wire ... for ... defroster cable
*43896-1 Round wire of iron or steel ... for cylindrical needle rollers
*43897-1 Chromium-silicon steel spring wire ... for ... retainer rings
 44019-1 Iron or steel masts, or parts thereof ...
44022-1 Manufactures of iron ... for ships and vessels ...
44059-1 ... Bolts, cocks, cotter pins ... parts ...
*44115-1 Steel ... for ... parts of rifles ...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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44200-1 Articles and materials ... for manufacture of (agricultural goods) ...
44205-1 Material, including all parts ... of metal (for manufacturing) ...
44550-1 ... Metal cans and lids ... powdered iron ...
        Manufactures, articles or wares, of iron or steel, ... n.o.p.
44603-1 Other than the following (see 44603-2 to 44603-5)
44615-1 Steel shapes ... for burnishing
*45210-1 Wire or strip of iron or steel ... for... corset boning
46600-1 Iron sand and iron or steel shot ... for ... sawing, polishing, ...
47900-1 Materials and articles for use in various tariff items
49220-1 Material for use in the manufacture of goods (petroleum industry)
69605-1 Apparatus, utensils ... for non-profit organizations
71100-1 All goods not enumerated elsewhere in this schedule
84900-1 Goods which enter into the cost of manufacture of fertilizers ...
        92855 - Phosphides:
92855-1 Other than the following
*92855-2 Iron phosphides used in ... steel or iron
95002-1 All parts, and accessories ... equipment in automobiles ...
95004-1 All parts, and accessories ... original equipment in buses ...
95006-1 All parts, and accessories ... specified commercial vehicles ...
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B. The Board's Analysis and Recommendations

Submissions dealing with this Chapter were received from the Canadian Steel Industry Statistics Committee (CSISC) and Canbro Inc., (Canbro). As a result of these briefs a number of revisions are recommended to the structure of Chapter 72.

The CSISC expressed concerns about both rate and nomenclature changes resulting from the referred Schedule. The CSISC noted that tariff item 37501-1 provides for ferro-manganese at a duty of 0.4 ct/lb (i.e., equivalent to 0.88 ct/kg) on "the manganese contained therein". On conversion to subheading No. 7202.11, as indicated in the referred Schedule, the rate increased to 0.98 t/kg and reference to manganese content was omitted. It was argued in the brief that the net effect would be an increase of 39 per cent in the rate of duty. The Board notes that a corrigendum was issued by the Department of Finance, dated March 13, 1985, which would restore the rate of duty now applicable and which to some extent would retain the present provision whereby the amount of duty payable is calculated in terms of manganese content. It recommends that the manganese content qualification with respect to the MFN rate of duty be retained as follows:

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

		MFN <u>Rate</u>
Delete the ra	ates of duty under 7202.11.00 and add the	
7202.11	Containing by weight more than 2 % of carbon	
7202.11.10.	Containing by weight not more than 1 % of silicon	0.88¢/kg, or fraction thereof, on the Mn content
10)Containing by weight more than 2 % but not more than 3 % of carbon kg	
20)Containing by weight more than 3 %	
7202.11.20.	Containing by weight more than 1 % of	
	silicon	1.54¢/kg, or fraction thereof, on the Mn content
10)Containing by weight more than 2 % but not more than 3 % of carbon kg	
20)Containing by weight more than 3 %	
	of carbon kg	

The CSISC also submitted that elimination of the manganese content provision of tariff item 37502-1 in subheading No. 7202.30 would result in a increase of 53.6% in the duty payable. The Board found that the corrigendum issued by the Department of Finance had corrected this omission but the Board recommends the insertion of the phrase "or fraction thereof" in the following manner:

7202.30.00.00	-Ferro-silico-manganese	 ٠	• •	•	• •	•	kg	1.54¢/kg, or fraction thereof, on the silicon
								content

In addition, the CSISC requested that all references to 5.84 mm in the description of goods in Chapter 72 be changed to 4.75 mm. It was argued that although in defining steel plate the <u>Customs Tariff</u> specifies both 5.84 mm and 4.75 mm, in combination with certain width criteria, the continuation of this definition in the Schedule would present difficulties. The CSISC felt that it would be preferable to use one thickness dimension, i.e., 4.75 mm in defining plate. The Board concurs with this viewpoint and recommends that all references to 5.84 mm in the description of goods be changed to 4.75 mm.

Canbro, a manufacturer of metal powders expressed concern that there was no explicit definitions respecting the terms "shot", "flakes" and "grain" in the Notes to Section XV. Canbro requested therefore, that the definition of these terms be inserted into the Legal Notes of this Section. (1)

The Board notes that the HS classifies "shot" under the provision for "granules" in the Explanatory Notes to heading No. 72.05. In addition, granules are defined in Chapter 72, Note l(h) as products of iron and steel of which less than 90% by weight passes through a sieve with a mesh aperture of less than 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm. Satisfied that this definition is applicable to iron and steel shot, the Board does not recommend a change in this regard.

There is no definition for "flakes" in either Section XV or Chapter Notes. The Explanatory Notes to subheading No. 7406.20 state that "flakes", and "powders", of a lamellar structure are produced by grinding foil, and point out that the lamellar structure of flakes can be seen with the naked eye or a magnifying glass while powders require a microscope. However, Note 6(b) to Section XV defines powders as products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm. Thus "flakes" are a coarser product than "powders". The Board is of the opinion that the "powder" definition is sufficient to distinguish "powder" from "flakes" and, therefore, makes no recommendations in this regard.

Canbro also questioned whether "stainless steel powder", as covered in tariff line 7205.21.10, should be in heading No. 72.18 instead of heading No. 72.05 and proposed that a separate statistical line be created for lamellar stainless steel powder.

It is the Board's opinion that stainless steel powder is correctly allocated to heading No. 72.05 which covers granules and powders of all types of iron or steel and of alloy steel. The Board points out that, while heading No. 72.18 deals with stainless steel per se, the more appropriate and specific classification is "powder" under heading No. 72.05. It, therefore, accepts the referred Schedule's allocation of stainless steel powder to heading No. 72.05. The Board, however, accepts Canbro's request for a separate breakout for lamellar stainless steel powder. This change would not affect existing duty rates but would make available better statistical information. The Board, therefore, recommends that two statistical lines be inserted. (See Table 72.1).

The Board's analysis of Chapter 72 revealed that MFN rates proposed for 11 tariff lines required revision resulting from updated trade data. Subsequent to the publication of the draft Schedule for Chapter 72 revisions were made to the trade data for the base period 1980-82. The Board, therefore, recommends the following changes:

⁽¹⁾ Respecting "grain" of copper and aluminum, changes have been recommended to the referred Schedule (see discussion in Chapters 74 and 76).

HS Item	MFN Rate as Received	MFN Rate-Board's Recommendation
7205.10.90.00	8.9%	9%
7209.21.00	6.9%	7%
7209.31.00	6.9%	7%
7209.41.00	6.9%	7%
7210.50.00.00	7.7%	7.5%
7212.10.00	7.7%	7.9%
7212.40.00.00	7.7%	7.8%
7212.50.20	7.7%	7.9%
7229.10.00	7%	7.1%
7229.20.00	7%	7.1%
7229.90.00	7%	7.1%

It should be noted that the Board received a corrigendum from the Department of Finance in relation to this Chapter for the following five tariff lines: 7202.11.00; 7202.19.00; 7202.21.00; 7202.29.00 and 7202.30.00. Of these, tariff lines 7202.11.00 and 7202.30.00 have already been considered.(1) The corrigendum for tariff line 7202.29.00 referred only to the General Tariff. For subheading Nos. 7202.19 and 7202.21 the Board makes the following recommendation:

MFN Rate

Delete the rates of duty under 7202.19.00 and add the following:

but not more than 2 % of carbon . .

⁽¹⁾ See earlier pages, in this Chapter, where the submission from the Canadian Steel Industry Statistics Committee is discussed.

		MFN Rate
7202.19.20Containing by weight more than 1 % of silicon		1.54¢/kg on the Mn content
10Containing by weight 0.75 % or less of carbon	kg	
20Containing by weight more than 0.75 % but not more than 2 % of carbon	kg	
Delete the rates of duty under 7202.21.00.00 and add the following:		
7202.21Containing by weight more than 55 % of silicon		
7202.21.10.00Containing by weight less than 60 %		
of silicon	kg	Free
but less than 90 % of silicon	kg	1.54¢/kg on the silicon content
7202.21.30.00Containing by weight 90 % or more		
of silicon	kg	4.41¢/kg on the silicon content

The nomenclature revisions recommended by the Board are presented in Table 72.1.

Table 72.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7202.29.00.10	Containing by weight more than 45 % but not more than 55 % of silicon Contenant en poids plus de 45 % mais pas plus de 55 % de silicium	2
7202.29.00.20	Containing by weight not more than 45 % of silicon	2
7202.99.00.90	Other ferro-alloys	3
7205.10.10.00	Rondes	1
7205.21.90.00	Other powders of alloy steel Autres poudres d'aciers alliés	3&6
7205.21.90.10	New classOf lamellar stainless steel	6
7205.21.90.90	New classOther	6
7207.19.90.00	Of other cross-section	3
7207.20.90.00	Other semi-finished products	3
7208.11.00.10	Delete 7208.11.00.10 and 7208.11.00.20 and replace with the following four entries	5
7208.11.00.10	Of a width of 600 mm or more but not exceeding 1,525 mm	

Reason

		for
HS Code	Description of Goods	Change
7208.11.00.20	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.11.00.30	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.11.00.40	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	
7208.12.00.10	Delete 7208.12.00.10 and 7208.12.00.20 and replace with the following four entries	5
7208.12.00.10	Of a width of 600 mm or more but not exceeding 1,525 mm	
7208.12.00.20	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.12.00.30	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.12.00.40	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	
7208.13.00.10	New classOf a width of 600 mm or more but not exceeding 1,525 mm	5
7208.13.00.20	New classOf a width exceeding 1,525 mm but not exceeding 1,830 mm	5
7208.13.00.30	New classOf a width exceeding 1,830 mm but not exceeding 2,450 mm	5

HS Code	Description of Goods	Reason for Change
7208.13.00.40	New classOf a width exceeding 2,450 mm	5
7208.14.00.10	New classOf a width of 600 mm or more but not exceeding 1,525 mm D'une largeur de 600 mm ou plus mais n'excédant pas 1.525 mm	5
7208.14.00.20	New classOf a width exceeding 1,525 mm but not exceeding 1,830 mm	5
7208.14.00.30	New classOf a width exceeding 1,830 mm but not exceeding 2,450 mm	5
7208.14.00.40	New classOf a width exceeding 2,450 mm	5
7208.21.00.10	Delete 7208.21.00.10 and 7208.21.00.20 and replace with the following eight entries	5
7208.21.00.10	Floor plate	
7208.21.00.11	D'une largeur n'excédant pas 1.525 mm	
7208.21.00.12	Of a width exceeding 1,525 mm D'une largeur excédant 1.525 mm	
7208.21.00.90	Other	
7208.21.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.21.00.92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	

				Reason for
HS Code	Description of Goods			Change
7208.21.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	٠	•	
7208.21.00.94	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	•		
7208.22.00.10	Delete 7208.22.00.10 and 7208.22.00.20 and replace with the following eight entries			5
7208.22.00.10	Floor plate	•	•	
7208.22.00.11	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	•		
7208.22.00.12	Of a width exceeding 1,525 mm D'une largeur excédant 1.525 mm	•	•	
7208.22.00.90	Other	•	•	
7208.22.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	•	•	
7208.22.00.92	Of a width exceeding 1,525 mm but not			
	exceeding 1,830 mm	•	•	
7208.22.00.93	Of a width exceeding 1,830 mm but not			
	exceeding 2,450 mm	٠	•	
7208.22.00.94	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	۰		
7208.23.00.10	Delete 7208.23.00.10 and 7208.23.00.20 and replace with the following eight entries			5
7208.23.00.10	Floor plate	•		
7208.23.00.11	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	•		
7208.23.00.12	Of a width exceeding 1,525 mm D'une largeur excédant 1.525 mm	٠		

Reason

		for
HS Code	Description of Goods	Change
7208.23.00.90	Other	
7208.23.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.23.00.92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.23.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.23.00.94	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	
7208.24.00.10	Delete 7208.24.00.10 and 7208.24.00.20 and replace with the following eight entries	5
7208.24.00.10	Floor plate	
7208.24.00.11	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.24.00.12	Of a width exceeding 1,525 mm D'une largeur excédant 1.525 mm	
7208.24.00.90	Other	
7208.24.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208,24.00,92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.24.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.24.00.94	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	

		Reason for
HS Code	Description of Goods	Change
7208.32.00.10	Delete 7208.32.00.10 and 7208.32.00.20 and replace with the following seven enries	5
7208.32.00.10	Heat treated	
7208.32.00.90	Other	
7208.32.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.32.00.92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.32.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.32.00.94	Of a width exceeding 2,450 mm but not exceeding 3,050 mm	
7208.32.00.95	Of a width exceeding 3,050 mm D'une largeur excédant 3.050 mm	
7208.33.00.10	Delete 7208.33.00.10 and 7208.33.00.20 and replace with the following seven entries	5
7208.33.00.10	Heat treated	
7208.33.00.90	Other	
7208.33.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.33.00.92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.33.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	

Reason

NC Code	Description of Coods			for
HS Code	Description of Goods			Change
7208.33.00.94	Of a width exceeding 2,450 mm but not exceeding 3,050 mm	•		
7208.33.00.95	Of a width exceeding 3,050 mm D'une largeur excédant 3.050 mm	•	•	
7208.34.00.10	New classOf a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm			5
7208.34.00.20	New classOf a width exceeding 1,525 mm but not exceeding 1,830 mm	٠	٠	5
7208.34.00.30	New classOf a width exceeding 1,830 mm but not exceeding 2,450 mm			5
7208.34.00.40	New classOf a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	٠	•	5
7208.35.00.10	New classOf a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	•	•	5
7208.35.00.20	New classOf a width exceeding 1,525 mm but not exceeding 1,830 mm		•	5
7208.35.00.30	New classOf a width exceeding 1,830 mm but not exceeding 2,450 mm	٠	•	5
7208,35,00,40	New classOf a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	•		5

HS Code	Description of Goods	Reason for Change
no oode	Debet peron of cooks	- January B
7208.42.00.10	Delete 7208.42.00.10 and 7208.42.00.20 and replace with the following seven entries	5
7208.42.00.10	Heat treated	
7208.42.00.90	Other	
7208.42.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.42.00.92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.42.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.42.00.94	Of a width exceeding 2,450 mm but not exceeding 3,050 mm	
7208.42.00.95	Of a width exceeding 3,050 mm D'une largeur excédant 3.050 mm	
7208.43.00.10	Delete 7208.43.00.10 and 7208.43.00.20 and replace with the following seven entries	5
7208.43.00.10	Heat treated	
7208.43.00.90	Other	
7208.43.00.91	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.43.00.92	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	

110 0-1-	Description of Contra	Reason
HS Code	Description of Goods	Change
7208.43.00.93	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.43.00.94	Of a width exceeding 2,450 mm but not exceeding 3,050 mm	
7208.43.00.95	Of a width exceeding 3,050 mm D'une largeur excédant 3.050 mm	
7208.44.00.10	Delete 7208.44.00.10 and 7208.44.00.20 and replace with the following four entries	5
7208.44.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.44.00.20	Of a width exceeding 1,525 mm but not exceeding 1,830 mm	
7208.44.00.30	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.44.00.40	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	
7208.45.00.10	Delete 7208.45.00.10 and 7208.45.00.20 and replace with the following four entries	5
7208.45.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7208.45.00.20	Of a width exceeding 1,525 mm but not exceeding 1,830 mm · · · · · · · · · · · · · · · · · ·	
7208.45.00.30	Of a width exceeding 1,830 mm but not exceeding 2,450 mm	
7208.45.00.40	Of a width exceeding 2,450 mm D'une largeur excédant 2.450 mm	
7209.11.00.10	Delete 7209.11.00.10 and 7209.11.00.20 and replace with the following three entries	5

Reason

HS Code	Description of Goods	for Change
7209.11.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.11.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.11.00.30	Of a width exceeding 2,030 mm	
7209.12.00.10	New classOf a width not exceeding 1,525 mm	5
7209.12.00.20	New classOf a width exceeding 1,525 mm but not exceeding 2,030 mm	5
7209.12.00.30	New classOf a width exceeding 2,030 mm	5
7209.13.00.10	New class Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	5
7209.13.00.20	New classOf a width exceeding 1,525 mm but not exceeding 2,030 mm	5
7209.13.00.30	New classOf a width exceeding 2,030 mm	5
7209.14.00.10	New classOf a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	5
7209.14.00.20	New classOf a width exceeding 1,525 mm but not exceeding 2,030 mm	5
7209.14.00.30	New classOf a width exceeding 2,030 mm	5

HC 0-1-	Description of Conde	Reason
HS Code	Description of Goods	Change
7209.21.00.10	Delete 7209.21.00.10 and 7209.21.00.20 and replace with the following three entries	5
7209.21.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.21.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.21.00.30	Of a width exceeding 2,030 mm	
7209.22.00.10	Delete 7209.22.00.10 and 7209.22.00.20 and replace with the following three entries	5
7209.22.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.22.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.22.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	
7209.23.00.10	Delete 7209.23.00.10 and 7209.23.00.20 and replace with the following three entries	5
7209.23.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.23.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.23.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	
7209.24.00.10	Delete 7209.24.00.10 and 7209.24.00.20 and replace with the following three entries	5
7209.24.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.24.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	

Reason

		Reason
HS Code	Description of Goods	Change
7209.24.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	
7209.31.00.10	Delete 7209.31.00.10 and 7209.31.00.20 and replace with the following three entries	5
7209.31.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.31.00.20	Of a width exceeding 1,525 mm but not exceeding 2.030 mm	
7209.31.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	
7209.32.00.10	New classOf a width not exceeding 1,525 mm	5
	D'une largeur n'excédant pas 1.525 mm	
7209.32.00.20	New classOf a width exceeding 1,525 mm but not exceeding 2,030 mm	5
	New class	
7209.32.00.30	Of a width exceeding 2,030 mm	5
7209.33.00.10	New classOf a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	5
7209.33.00.20	New classOf a width exceeding 1,525 mm but not exceeding 2,030 mm	5
7209.33.00.30	New classOf a width exceeding 2,030 mm	5
7209.34.00.10	New classOf a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	5

HS Code	Description of Goods	Reason for Change
7209.34.00.20	New classOf a width exceeding 1,525 mm but not exceeding 2,030 mm D'une largeur excédant 1.525 mm mais n'excédant pas 2.030 mm	5
7209.34.00.30	New classOf a width exceeding 2,030 mm	5
7209.41.00.10	Delete 7209.41.00.10 and 7209.41.00.20 and replace with the following three entries	5
7209.41.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.41.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm · · · · · · · · · · · · · · · · · ·	
7209.41.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	
7209.42.00.10	Delete 7209.42.00.10 and 7209.42.00.20 and replace with the following three entries	5
7209.42.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.42.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.42.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	
7209.43.00.10	Delete 7209.43.00.10 and 7209.43.00.20 and replace with the following three entries	5
7209.43.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.43.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.43.00.30	Of a width exceeding 2,030 mm D'une largeur excédant 2.030 mm	

HS Code	Description of Goods	Reason for Change
7209.44.00.10	Delete 7209.44.00.10 and 7209.44.00.20 and replace with the following three entries	5
7209.44.00.10	Of a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm	
7209.44.00.20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	
7209.44.00.30	Of a width exceeding 2,030 mm	
7209.90.00.20	Renumber 7209.90.00.80Other, perforated	2
7210.11.00.10	Delete this class	5
7210.11.00.20	Delete this class	5
7210.12.00.10	Delete this class	5
7210.12.10.20	Delete this class	5
7210.20.10	Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	6
7210.20.20.00	Of a thickness exceeding 4.75 mm D'une épaisseur excédant 4,75 mm	6
7210.90.00.10	Of a thickness not exceeding 4.75 mm, clad, plated or coated with other base metals D'une épaisseur n'excédant pas 4,75 mm, plaqués ou revêtus d'autres métaux communs	5
7210.90.00.20	Of a thickness exceeding 4.75 mm, clad, plated or coated with other base metals D'une épaisseur excédant 4,75 mm, plaqués ou revêtus d'autres métaux communs	5
7210.90.00.90	New class Other, including with vitreous enamel Autres, y compris d'émail vitré	2
7211.21.00.10	Delete this class	5
7211.21.00.20	Delete this class	5
7211.22.00.10	New scopeFlat grader blade section	5

HS Code	Description of Goods	for Change
7211.22.00.20	New scope. Renumber 7211.22.00.90Other	5
7211.29.00.10	Delete this class	5
7211.29.00.20	Delete this class	5
7211.41.00.10	Delete this class	5
7211.41.00.20	Delete this class	5
7211.49.00.10	Delete this class	5
7211.49.00.20	Delete this class	5
7212.10.00.10	Delete this class	5
7212.10.00.20	Delete this class	5
7212.50.20	Renumber 7212.50.90Other	2
7212.50.20.10	Renumber 7212.50.90.10Plated or coated with other base metals, of a thickness not exceeding 4.75 mm Revêtus d'autres métaux communs, d'une épaisseur n'excédant pas 4,75 mm	2&5
7212.50.20.11	Renumber 7212.50.90.11	2
7212.50.20.12	Renumber 7212.50.90.12	2
7212.50.20.13	Renumber 7212.50.90.13	2
7212.50.20.19	Renumber 7212.50.90.19	2
7212.50.20.20	Renumber 7212.50.90.20Plated or coated with other base metals, of a thickness exceeding 4.75 mm Revêtus d'autres métaux communs, d'une épaisseur excédant 4,75 mm	2&5
7212.50.90.90	New classOther	2
7213.20.00.40	Delete this class	2
7213.39.00.10	Delete this class and replace with the following three entries	5

HS Code	Description of Goods	for Change
7213.39.00.10	Rounds	
7213.39.00.11	Of a diameter of 14 mm or more but not exceeding 35 mm	
7213.39.00.12	Of a diameter exceeding 35 mm D'un diamètre excédant 35 mm	
7213.39.00.40	Delete this class	2
7213.49.00.10	Delete this class and replace with the following three entries	5
7213.49.00.10	Rounds	
7213.49.00.11	Of a diameter of 14 mm or more but not exceeding 35 mm	
7213.49.00.12	Of a diameter exceeding 35 mm D'un diamètre excédant 35 mm	
7213.49.00.40	Delete this class	2
7213.50.00.10	Delete this class and replace with the following three entries	5
7213.50.00.10	Rounds	
7213.50.00.11	Of a diameter of 14 mm or more but not exceeding 35 mm	
7213.50.00.12	Of a diameter exceeding 35 mm	
7213.50.00.40	Delete this class	2
7215.10.00.40	New classHexagons	5
7215.20.00.21	New classGround, turned or polished	5

HS Code	Description of Goods	Reason for Change
7215.20.00.29	New classOther	5
7215.20.00.40	New classHexagons	5
7215.30.00.40	New classHexagons	5
7215.40.00.40	New classHexagons	5
7215.90.00.10	New classChrome plated	5
7215.90.00.90	New classOther	5
7216.10.00.12	For motor vehicles or for ships Pour véhicules automobiles ou pour bateaux	2
7216.31.00.10	Of a height of 80 mm or more but not exceeding 152.4 mm	5
7216.31.00.12	For motor vehicles or for ships Pour véhicules automobiles ou pour bateaux	2
7216.31.00.20	Of a height exceeding 152.4 mm D'une hauteur excédant 152,4 mm	5
7216.31.00.22	For motor vehicles or for ships Pour véhicules automobiles ou pour bateaux	2
7216.32.00.11	Delete from 7216.32.00.11 to 7216.32.00.13 and replace with the following four entries	5
7216.32.00.11	Of a height up to but not exceeding 150 mm	
7216.32.00.12	Of a height exceeding 150 mm but not exceeding 355 mm	

		Reason
HS Code	Description of Goods	Change
7216.32.00.13	Of a height exceeding 355 mm but not exceeding 635 mm	
7216.32.00.14	Of a height exceeding 635 mm	
7216.32.00.20	Renumber 7216.32.00.90Other	2
7216.32.00.21	Delete 7216.32.00.21 and 7216.32.00.22 and replace with the following two entries	5
7216.32.00.91	Of a height of 80 mm or more but not exceeding 152.4 mm	
7216.32.00.92	Of a height exceeding 152.4 mm D'une hauteur excédant 152,4 mm	
7216.33.00.11	Delete from 7216.33.00.11 to 7216.33.00.13 and replace with the following four entries	5
7216.33.00.11	Of a height up to but not exceeding 150 mm	
7216.33.00.12	Of a height exceeding 150 mm but not exceeding 355 mm	
7216.33.00.13	Of a height exceeding 355 mm but not exceeding 635 mm	
7216.33.00.14	Of a height exceeding 635 mm	
7216.33.00.90	Other H sections	3
7216.33.00.91	Of a height of 80 mm or more but not exceeding 152.4 mm	5

			Reason for
HS Code	Description of Goods		Change
7216.33.00.92	Of a height exceeding 152.4 mm D'une hauteur excédant 152,4 mm	•	5
7216,40.00.11	Of a height of 80 mm or more but not exceeding 152.4 mm	•	5
7216.40.00.12	Of a height exceeding 152.4 mm D'une hauteur excédant 152,4 mm	•	5
7216.40.00.21	Large leg of a height of 80 mm or more but not exceeding 152.4 mm	•	5
7216.40.00.22	Large leg of a height exceeding 152.4 mm A branche large d'une hauteur excédant 152,4 mm	•	5
7216.40.00.31	Stem of a height of 80 mm or more but not exceeding 152.4 mm	•	5
7216.40.00.32	Stem of a height exceeding 152.4 mm A tige d'une hauteur excédant 152,4 mm	•	5
7216.50.00.10	New classCurved grader blade sections Sections de lame courbée de niveleuse		5
7216.50.00.90	New classOther	•	5
7216.90.19.00	Other ribbed shapes	•	3
7216.90.90	Other than ribbed shapes	•	3
7217.11.00.10	For the manufacture of nails (cold-heading stock)	•	4
7217.12.00.90	Other, plated or coated with zinc Autres, zingués	•	3
7217.19.00	Other, containing by weight less than 0.25 % of carbon	٠	3

HS Code	Description of Goods	for Change
7217.21.00.10	New classRound	5
7217.21.00.10	Renumber 7217.21.00.11For the manufacture of nails (cold-heading stock)	4&5
7217.21.00.20	Renumber 7217.21.00.12	5
7217.21.00.30	Renumber 7217.21.00.13	5
7217.21.00.19	New classOther	5
7217.21.00.20	New classFlat	5
7217.22.00.90	Other, plated or coated with zinc Autres, zingués	3
7217.29.00	Other, containing by weight 0.25 % or more but less than 0.6 % of carbon Autres, contenant en poids 0,25 % ou plus mains moins de 0,6 % de carbone	3
7217.31.00.10	New classRound	5
7217.31.00.11	New classFor the manufacture of nails (cold-heading stock)	4&5
7217.31.00.10	Renumber 7217.31.00.12	5
7217.31.00.20	Renumber 7217.31.00.13	5
7217.31.00.19	New classOther	5
7217.31.00.20	New classFlat Plats	5
7217.32.00.19	Other, round	3

HS Code	Description of Goods	for Change
7217.32.00.90	Other, plated or coated with zinc Autres, zingués	3
7217.39.00	Other, containing by weight 0.6 % or more of carbon	3
7217.39.00.19	Other, round	3
7218.90.90.00	Other semi-finished products Autres demi-produits	3
7219.11.00.10	New classOf a width not exceeding 1,830 mm D'une largeur n'excédant pas 1.830 mm	5
7219.11.00.20	New classOf a width exceeding 1,830 mm	5
7219.12.00.10	New classOf a width not exceeding 1,830 mm D'une largeur n'excédant pas 1.830 mm	5
7219.12.00.20	New classOf a width exceeding 1,830 mm	5
7219.13.00.10	Delete this class	5
7219.13.00.20	Delete this class	5
7219.21.00.10	New classOf a width not exceeding 1,830 mm D'une largeur n'excédant pas 1.830 mm	5
7219.21.00.20	New classOf a width exceeding 1,830 mm	5
7219.22.00.10	New classOf a width not exceeding 1,830 mm D'une largeur n'excédant pas 1.830 mm	5
7219.22.00.20	New classOf a width exceeding 1,830 mm	5
7219.23.00.10	Delete this class	5

HS Code	Description of Goods	Reason for Change
7219.23.00.20	Delete this class	5
7219.31	Renumber 7219.31.00. (rates of 7219.31.10)	6
7219.31.10	Delete this class	6
7219.31.10.10	Renumber 7219.31.00.10	6
7219.31.10.90	Renumber 7219.31.00.90	6
7219.31.20.00	Delete this class	6
7219.32.00.10	Delete from 7219.32.00.10 to 7219.32.00.29 and replace with the following eight entries	5
7219.32.00.10	300 Series, of a width exceeding 600 mm but not exceeding 1,250 mm	
7219.32.00.11	Skelp	
7219.32.00.19	Other	
7219.32.00.20	300 Series, of a width exceeding 1,250 mm . Série 300, d'une largeur excédant 1.250 mm	
7219.32.00.80	Other, of a width exceeding 600 mm but not exceeding 1,250 mm · · · · · · · · · · · · · · · · · ·	
7219.32.00.81	Skelp	
7219.32.00.89	Other	
7219.32.00.90	Other, of a width exceeding 1,250 mm Autres, d'une largeur excédant 1.250 mm	
7219.33.00.10	Delete from 7219.33.00.10 to 7219.33.00.29 and replace with the following twelve entries	5
7219.33.00.10	300 Series, of a width exceeding 600 mm but not exceeding 1,250 mm Série 300, d'une largeur excédant 600 mm mais n'excédant pas 1.250 mm	
7219.33.00.11	Skelp	

Reason

TABLE 72.1 (CONT.)

for Description of Goods Change HS Code 7219.33.00.19 -----Other Autres 7219.33.00.20 ----300 Series, of a width exceeding 1,250 mm Série 300, d'une largeur excédant 1.250 mm 7219.33.00.21 ----Skelp Bande en acier 7219.33.00.29 -----Other Autres 7219.33.00.80 ----Other, of a width exceeding 600 mm but not exceeding 1,250 mm Autres, d'une largeur excédant 600 mm mais n'excédant pas 1.250 mm Bande en acier 7219.33.00.89 -----Other Autres 7219.33.00.90 ----Other, of a width exceeding 1,250 mm . . . Autres, d'une largeur excédant 1.250 mm Bande en acier Autres 7219.34.00.10 Delete form 7219.34.00.10 to 7219.34.00.29 and replace with the following twelve entries 7219.34.00.10 ----300 Series, of a width exceeding 600 mm but not exceeding 1,250 mm Série 300, d'une largeur excédant 600 mm mais n'excédant pas 1.250 mm Bande en acier 7219.34.00.19 -----Other . . . Autres 7219.34.00.20 ----300 Series, of a width exceeding Série 300, d'une largeur excédant 1.250 mm Bande en acier

		Reason for
HS Code	Description of Goods	Change
7219.34.00.29	Other	
7219.34.00.80	Other, of a width exceeding 600 mm but not exceeding 1,250 mm	
7219.34.00.81	Skelp	
7219.34.00.89	Other	
7219.34.00.90	Other, of a width exceeding 1,250 mm Autres, d'une largeur excédant 1.250 mm	
7219.34.00.91	Skelp	
7219.34.00.99	Other	
7219.35.00.10	Delete from 7219.35.00.10 to 7219.35.00.29 and replace with the following twelve entries	5
7219.35.00.10	300 Series, of a width exceeding 600 mm but not exceeding 1,250 mm Série 300, d'une largeur excédant 600 mm mais n'excédant pas 1.250 mm	
7219.35.00.11	Skelp	
7219.35.00.19	Other	
7219.35.00.20	300 Series, of a width exceeding 1,250 mm	
7219.35.00.21	Skelp	
7219.35.00.29	Other	
7219.35.00.80	Other, of a width exceeding 600 mm but not exceeding 1,250 mm	

HS Code	Description of Goods	for Change
7219.35.00.81	Skelp	
7219.35.00.89	Other	
7219.35.00.90	Other, of a width exceeding 1,250 mm Autres, d'une largeur excédant 1.250 mm	
7219.35.00.91	Skelp	
7219.35.00.99	Other	
7219.90.10.00	Corrugated, cold-rolled, of a thickness not exceeding 4.75 mm Ondulés, laminés à froid, d'une épaisseur n'excédant pas 4,75 mm	6
7219.90.90	Other flat-rolled products	3
7219.90.90.20	Other, perforated	2
7220.20.10.00	Of a thickness exceeding 4.75 mm	6
7220.20.20	Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	6
7220.20.20.10	Delete from 7220.20.20.10 to 7220.20.20.29 and replace with the following six entries	5
7220.20.20.10	300 Series	
7220.20.10.11	Skelp	
7220.20.20.19	Other	
7220.20.20.90	Other	
7220.20.20.91	Skelp	
7220.20.20.99	Other	

HS Code	Description of Goods	Reason for Change
7220.90.00	-Other flat-rolled products	3
7221.00.00.19	Other, rounds	3
7222.10.00.19	Other, rounds	3
7222.20.00.10	New class300 Series	5
7222.20.00.90	New classOther	5
7222.40.10.90	Other angles, shapes and sections Autres profilés	3
7222.40.90.90	Other angles, shapes and sections Autres profilés	3
7223.00.10.10	Delete this class	5
7223.00.10.11	Delete this class	5
7223.00.10.12	Delete this class	5
7223.00.10.90	Delete this class	5
7223.00.20.10	Delete this class	5
7223.00.20.11	Delete this class	5
7223.00.20.12	Delete this class	5
7223.00.20.90	Delete this class	5
7224.90.90.00	Other semi-finished products	3
7225.10.10	Cold-rolled or cold-drawn, of a thickness not exceeding 4.75 mm	6
7225.10.10.10	Delete from 7225.10.10.10 to 7225.10.10.90 and replace with the following four entries	5
7225.10.10.10	Of a thickness not exceeding 0.28 mm	

		for
HS Code	Description of Goods	Change
7225.10.10.20	Of a thickness exceeding 0.28 mm but not exceeding 0.45 mm	
7225.10.10.30	Of a thickness exceeding 0.45 mm but not exceeding 0.65 mm	
7225.10.10.40	Of a thickness exceeding 0.65 mm but not exceeding 4.75 mm	
7225.10.90.10	Delete 7225.10.90.10 and 7225.10.90.20 and replace with the following three entries	5
7225.10.90.10	Mold	
7225.10.90.20	Alloy tool	
7225.10.90.90	Other	
7225.20.10.00	Cold-rolled or cold-drawn, of a thickness not exceeding 4.75 mm	6
7225.20.90	Other, of high speed steel	3
7225.20.90.10	Renumber 7225.20.90.20Of a thickness exceeding 4.75 mm D'une épaisseur excédant 4,75 mm	5
7225.20.90.20	Renumber 7225.20.90.10 Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	5
7225.40.00.10	New class Heat treated	5
7225.40.00.90	New classOther	5

			Reason
uc Codo	Description of Goods		for Change
HS Code	Description of Goods		Change
7225.40.00.91	New classOf a width not exceeding 1,525 mm D'une largeur n'excédant pas 1.525 mm		5
7225.40.00.92	New classOf a width exceeding 1,525 mm but not exceeding 1,830 mm		5
7225.40.00.93	New classOf a width exceeding 1,830 mm but not exceeding 2,450 mm	•	5
7225.40.00.94	New classOf a width exceeding 2,450 mm D'une largeur excédant 2.450 mm		5
7225.50.10.00	Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm		6
7225.50.20.00	Of a thickness exceeding 4.75 mm D'une épaisseur excédant 4,75 mm		6
7225.90.00.10	Delete 7225.90.00.10 and 7225.90.00.20 and replace with the following five entries		5
7225.90.00.10	Plated or coated with lead or lead-tin alloys and of a thickness not exceeding 4.75 mm	• •	
7225.90.00.20	Plated or coated with tin and of a thickness not exceeding 4.75 mm Revêtus d'étain et d'une épaisseur n'excédant pas 4,75 mm	•	
7225.90.00.30	Plated or coated with zinc and of a thickness not exceeding 4.75 mm Revêtus de zinc et d'une épaisseur n'excédant pas 4,75 mm	• •	
7225.90.00.40	Plated or coated with aluminum and of a thickness not exceeding 4.75 Revêtus d'aluminium et d'une épaisseur n'excédant pas 4,75 mm	• •	

Reason

		for
HS Code	Description of Goods	Change
7225.90.00.50	Plated or coated with vitreous enamel and of a thickness not exceeding 4.75 mm Revêtus d'émail vitreux et d'une épaisseur n'excédant pas 4,75 mm	
7225.90.00.90	Other flat-rolled products Autres produits laminés plats	3
7226.10.10	Cold-rolled, of a thickness not exceeding 4.75 mm	6
7226.10.10.10	Delete from 7226.10.10.10 to 7226.10.10.90 and replace with the following four entries	5
7226.10.10.10	Of a thickness not exceeding 0.28 mm D'une épaisseur n'excédant pas 0,28 mm	
7226.10.10.20	Of a thickness exceeding 0.28 mm but not exceeding 0.45 mm	
7226.10.10.30	Of a thickness exceeding 0.45 mm but not exceeding 0.65 mm	
7226.10.10.40	Of a thickness exceeding 0.65 mm but not exceeding 4.75 mm	
7226.10.90.00	Other, of silicon-electrical steel Autres, en aciers au silicium dits "magnétiques"	3
7226.20.10.00	Cold-rolled, of a thickness not exceeding 4.75 mm	6
7226.20.90.00	Other, of high speed steel	3
7226.20.90.10	New classOf a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	5

Reason

HS Code	Description of Goods	for Change
7226.20.90.20	New classOf a thickness exceeding 4.75 mm D'une épaisseur excédant 4,75 mm	5
7226.91.00.10	New classFlat grader blade sections	5
7226.91.00.90	New classOther	5
7226.92.10.00	Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	6
7226.92.20.00	Of a thickness exceeding 4.75 mm	6
7226.99.00.10	Delete 7226.99.00.10 and 7226.99.00.20 and replace with the following five entries	5
7226.99.00.10	Plated or coated with lead or lead-tin alloys and of a thickness not exceeding 4.75 mm	
7226.99.00.20	Plated or coated with tin and of a thickness not exceeding 4.75 mm Revêtus d'étain et d'une épaisseur n'excédant pas 4,75 mm	
7226,99.00.30	Plated or coated with zinc and of a thickness not exceeding 4.75 mm	
7226.99.00.40	Plated or coated with aluminum and of a thickness not exceeding 4.75 mm Revêtus d'aluminium et d'une épaisseur n'excédant pas 4,75 mm	
7226.99.00.50	Plated or coated with vitreous enamel and of a thickness not exceeding 4.75 mm . Revêtus d'émail vitreux et d'une épaisseur n'excédant pas 4,75 mm	
7226.99.00.90	Other flat-rolled products	3
7227.20.00.10	Delete this class	2

HS Code	Description of Goods	Reason for Change
7227.20.00.20	Renumber 7227.20.00.10	2
7227.20.00.30	Renumber 7227.20.00.20	2
7227.20.00.40	Renumber 7227.20.00.30	2
7227.90.00.10	Delete this class	2
7227.90.00.11	Delete this class	5
7227.90.00.19	Delete this class	5
7227.90.00.20	Delete this class	5
7227.90.00.30	Delete this class	5
7227.90.00.40	Delete this class	5
7227.90.00.90	Delete this class	5
7228.70.10.21	Of a height not exceeding 150 mm D'une hauteur n'excédant pas 150 mm	5
7228.70.10.22	Of a height exceeding 150 mm	5
7228.70.10.41	Delete this class	2
7228.70.10.49	Delete this class	2
7228.70.90.40	New classCurved grader blade sections Sections de lame courbée de niveleuse	5
7228.80.10.11	New classAlloy steel	5
7228.80.10.19	New classOther	5
7228.80.10.91	New classAlloy steel	5
7228.80.10.99	New classOther	5
7228.80.90	Other hollow drill bars and rods	3

HS Code	Description of Goods	Reason for Change
7228.80.90.11	New classAlloy steel	5
7228.80.90.19	New classOther	5
7228.80.90.91	New class Alloy steel	5
7228.80.90.99	New classOther	5
7229.90.00	-Other alloy steel	3
7229.90.00.11	Cold heading and forging quality	4

Chapter 72

TRON AND STEEL

Legal Notes.

 In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig Iron

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorous
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorous
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less or carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, $1.2\,\%$ or less of carbon and $10.5\,\%$ or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3 % or more of aluminum
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not present in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(1) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (1) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (1), or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceed 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Legal Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, separately or together:

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements: aluminum, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08 % or more of sulphur
- 0.1 % or more of lead

- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) Silicon, electrical steel

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7~% or more, 0.6~% or more of carbon and 3 to 6~% of chromium.

(e) Silico-wangamese steel

Alloy steels containing by weight:

- 0.35 % or more but not more than 0.7 % of carbon,
- 0.5 % of more but not more than 1.2 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.
- For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.



(In accordance with the Harmonized System)

Code	Decemination of Conda	Unit	Tariffs				
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	6P	
	SUB-CHAPTER I PRIMARY MATERIALS; PRODUCTS IN GRAMULAR OR POMDER FORM						
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.						
7201.10.00.00	-Non alloy pig iron containing by weight 0.5 % or less of phosphorus	tonne	Free	Free	\$2.76 /tonne	Free	
7201.20.00.00	-Non alloy pig iron containing by weight more than 0.5 % of phosphorus	tonne	Free	Free	\$2.76 /tonne	Free	
7201.30.00.00	-Alloy pig iron	tonne	Free	Free	\$2.76 /tonne	Free	
7201.40.00.00	-Spiegeleisen	tonne	Free	\$8.80 /tonne	\$27.60 /tonne	Free	
72.02	Ferro-alloys.						
7202.11	-Ferro-manganese Containing by weight more than 2 % of carbon			A COLOR OF THE COL			
7202.11.10.	Containing by weight not more than 1 % of silicon		Free	0.88g/ kg, or fraction thereof, on the Mn content	2.76¢/ kg, or fraction thereof, on the Mn content	Free	
	Containing by weight more than 2 % but not more than 3 % of carbonContaining by weight more than 3 %	kg		Concent	concent		
	of carbon	kg		The state of the s			

(In accordance with the Harmonized System)

Code		Unit	Tariffs			
or Number	Description of Goods	of Meas.	BP	NE N	Gen	GP
202.11.20.	Containing by weight more than 1 % of silicon		Free	1.54¢/ kg, or fraction thereof, on the Mn content	3.86g/ kg, or fraction thereof, on the Mn	Free
10 20	not more than 3 % of carbon	kg				
202.19	of carbon	kg				
	of silicon		Free	0.88¢/kg on the Mn content	2.76¢/kg on the Mn content	Free
20		kg				
202.19.20.	of carbon	kg	Free	1.54¢/kg	3.86¢/kg	Free
10	Containing by weight 0.75 % on loss		THE PROPERTY OF THE PROPERTY O	Mn content	Mn content	
20	of carbon	kg k q	many a constraint of the const	Control of the contro	and displaying the state of the	
	-Ferro-silicon	ĸg			man-y-rome conjunt con	
202.21	Containing by weight more than 55 % of silicon Containing by weight less than 60 % of				and an annual control of the control	
	silicon	kg	Free	Free	3.86¢/kg on the silicon content	Free
202.21.20.00	Containing by weight 60 % or more but less than 90 % of silicon	kg	Free	1.54¢/kg on the silicon content	6.06¢/kg on the silicon content	Free

(In accordance with the Harmonized System)

Code	Description of Goods	Unit		Tar	iffs	
or Number	Description of Goods	Meas.	BP	HEN	Gen	GP
7202.21.30.00	Containing by weight 90 % or more of silicon	kg	Free	4.41¢/kg	12.1¢/kg	Free
7202.29.00.	Other		Free	silicon content Free	silicon content 3.86¢/kg	Free
					on the silicon content	The state of the s
10	Containing by weight more than 45 % but not more than 55 % of silicon	kg				
20	Containing by weight not more than 45 % of silicon	kg				
7202.30.00.00	-Ferro-silico-manganese	kg	Free	1.54¢/ kg, or	3.86¢/ kg, or	Free
				fraction thereof.	fraction thereof.	
				on the silicon content	on the silicon content	
	-Ferro-chromium					
7202.41.00.00	Containing by weight more than 4 % of carbon	ka	10.2%	10.2%	25%	6.5%
7202.49.00.00	Other	kg	10.2%	10.2%	25%	6.5%
7202.50.00.00	-Ferro-silico-chromium	kg	10.2%	10.2%	25%	6.5%
7202.60.00.00	-Ferro-nickel	kg	10.2%	10.2%	25%	6.5%
7202.70.00.00	-Ferro-molybdenum	kg	10.2%	10.2%	25%	6.5%
7202.80.00.00	-Ferro-tungsten and ferro-silico-tungsten .	kg	10.2%	10.2%	25%	6.5%
7202.91.00.00	-OtherFerro-titanium and ferro-silico-titanium .	kg	10.2%	10.2%	25%	6.5%
7202.92.00.00	Ferro-vanadium	kg	10.2%	10.2%	25%	6.5%
7202.93.00.00	Ferro-niobium	kg	10.2%	10.2%	25% 25%	6.5%
10	Ferro-phosphorus	kg				
20	Ferro-silico-calcium	kg				1
30 90	Ferro-zirconium	kg kg				

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	HEN	Gen	6P	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.						
7203.10.00.00	-Ferrous products obtained by direct reduction of iron ore	tonne	Free	Free	Free	Free	
7203.90.00.00	-Other	tonne	Free	4%	25%	Free	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.						
7204.10.00.00	-Waste and scrap of cast iron	tonne	Free	Free	Free	Free	
7204.21.00.00	-Waste and scrap of alloy steelOf stainless steel	tonne	Free Free	Free Free	Free Free	Free Free	
7204.30.00.00	-Waste and scrap of tinned iron or steel	tonne	Free	Free	Free	Free	
7204.41.00.00	sawdust, filings, trimmings and stampings, whether or not in bundles	tonne tonne	Free Free	Free Free	Free Free	Free Free	
7204.50.00.00	-Remelting scrap ingots	tonne	Free	Free	\$5.51 /tonne	Free	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.						
7205.10 7205.10.10.00 7205.10.90.00	-GranulesShot	tonne	10%	10.2%	35% 30%	6.5%	
7205.21 7205.21.10.00	-PowdersOf alloy steelStainless steel powder for use as a filter media in the spinneret pack used in the production of man-made fibres	tonne	Free	Free	35%	Free	

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP
205.21.90.	Other powders of alloy steel	tonne	10%	10.2%	35%	6.5%
205.29.00.00		tonne	Free	4%	25%	Free
	SUB-CHAPTER II IRON AND NON-ALLOY STEEL					Action of the state of the stat
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).			To the second se		to design the state of the stat
7206.10.00.00	-Ingots	tonne	Free	Free	5%	Free
7206.90.00.00	-Other	tonne	Free	4%	25%	Free
72.07	Semi-finished products of iron or non-alloy steel.					
7207.11.00.	Of non-alloy steel	tonne	Free	4%	10%	Free
29 7207.12.00.00	Other, of rectangular (other than square)	tonne				
7207.19	cross-section	tonne	Free	4%	10%	Free
7207.19.10.00 7207.19.90.00		tonne	Free 10.2%	4% 10.2%	10%	Free 6.5%
7207.20	-Containing by weight 0.25 % or more of carbon					
7207.20.10. 10 20	Billets	tonne	Free	4%	10%	Free
30	Slabs, sheet bars or rounds	tonne		10.2%	30%	6.5%

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs			
or Number		Meas.	BP	MEN	Gen	GP
72.08	Flat-rolled products of iron or non-alloy					
	steel, of a width of 600 mm or more, hot-					
	rolled, not clad, plated or coated.					
	-In coils, not further worked than hot-					
	rolled, of a thickness of less than 3 mm					
	and having a minimum yield point of 275 MPa					
	or of a thickness of 3 mm or more and					
	having a minimum yield point of 355 MPa					
7208.11.00.	-Of a thickness exceeding 10 mm		5%	6.8%	20%	4.5%
10	Of a width of 600 mm or more but not					
	exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				
30	Of a width exceeding 1,830 mm but not					
	exceeding 2,450 mm	kg				
40	Of a width exceeding 2,450 mm	kg				
7208.12.00.	Of a thickness of 4.75 mm or more but not exceeding 10 mm		5%	6.8%	20%	4.5%
10	Of a width of 600 mm or more but not		3%	0.06	20%	4.5%
10	exceeding 1,525 mm	ka				
20	exceeding 1,525 mm	kg				
20	exceeding 1,830 mm	kq				
30	Of a width exceeding 1,830 mm but not	· · · · ·				
30	exceeding 2,450 mm	kq				
40	Of a width exceeding 2,450 mm	kq				
7208.13.00.	Of a thickness of 3 mm or more but less	. 5				
	than 4.75 mm		5%	6.8%	20%	4.5%
10	Of a width of 600 mm or more but not					
	exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				
30	Of a width exceeding 1,830 mm but not					
	exceeding 2,450 mm	kg				
40	Of a width exceeding 2,450 mm	kg				
7208.14.00.	Of a thickness of less than 3 mm		5%	6.8%	20%	4.5%
10	Of a width of 600 mm or more but not					
	exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				
30	Of a width exceeding 1,830 mm but not					
	exceeding 2,450 mm	kg				
40	Of a width exceeding 2,450 mm	kg				

(In accordance with the Harmonized System)

	riffs	Ta		Unit		Code
GP	Gen	HEN	BP	of Meas.	Description of Goods	or Number
-					-Other, in coils, not further worked than	
1					hot-rolled	
4.5%	20%	6.8%	5%		Of a thickness exceeding 10 mm	7208.21.00.
					Floor plate	
				kg	Of a width not exceeding 1,525 mm	11
				kg	Of a width exceeding 1,525 mm	12
	1	İ		,	Other	
				kg	Of a width not exceeding 1,525 mm	91
		1		,	Of a width exceeding 1,525 mm but not	92
1				kg	exceeding 1,830 mm	
				9	Of a width exceeding 1,830 mm but not	93
				kg	exceeding 2,450 mm	30
				kg	Of a width exceeding 2,450 mm	94
				ny		7208.22.00.
4.5%	20%	6.8%	5%		exceeding 10 mm	200.22.00.
4.50	20%	0.0%	3/6		Floor plate	
-				la m	,	11
				kg	Of a width not exceeding 1,525 mm	11
				kg	Of a width exceeding 1,525 mm	12
					Other	
				kg	Of a width not exceeding 1,525 mm	91
					Of a width exceeding 1,525 mm but not	92
-				kg	exceeding 1,830 mm	
					Of a width exceeding 1,830 mm but not	93
				kg	exceeding 2,450 mm	
				kg		94
					Of a thickness of 3 mm or more but less	7208.23.00.
4.5%	20%	6.8%	5%		than 4.75 mm	
					Floor plate	
				kg	Of a width not exceeding 1,525 mm	11
				kg	Of a width exceeding 1,525 mm	12
					Other	
				kg	Of a width not exceeding 1,525 mm	91
					Of a width exceeding 1,525 mm but not	92
				kg	exceeding 1,830 mm	0.5
				9	Of a width exceeding 1,830 mm but not	93
				kg	exceeding 2,450 mm	53
				kg		94
4.5%	20%	6.8%	5%	ny		7208.24.00.
7.00	20%	0.00	JAS		Floor plate	7200.24.00.
				ka	Of a width not exceeding 1,525 mm	1.1
9				kg	9 .	11
	All the same of th			kg	Of a width exceeding 1,525 mm	12
					Other	
1				kg	Of a width not exceeding 1,525 mm	91
					Of a width exceeding 1,525 mm but not	92
				kg	exceeding 1,830 mm	
-					Of a width exceeding 1,830 mm but not	93
				kg	exceeding 2,450 mm	
				kg	Of a width exceeding 2,450 mm	94

(In accordance with the Harmonized System)

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Code	D	Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	MF N	Gen	GP
	-Not in coils, not further worked than hot-					
	rolled, of a thickness of less than 3 mm					
	and having a minimum yield point of 275 MPa					
	or of a thickness of 3 mm or more and				!	
	having a minimum yield point of 355 MPa					
7208.31.00.00	Rolled on four faces or in a closed box					
	pass, of a width not exceeding 1,250 mm					
	and of a thickness of not less than 4 mm,				İ	
	without patterns in relief	kg	5%	6.8%	20%	4.5%
7208.32.00.	Other, of a thickness exceeding 10 mm		5%	6.8%	20%	4.5%
10	Heat treated	kg				
	Other	-				
91	Of a width not exceeding 1,525 mm	kg				
92	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kq				
93	Of a width exceeding 1,830 mm but not	-				
	exceeding 2,450 mm	kg				
94	Of a width exceeding 2,450 mm but not					
	exceeding 3,050 mm	kq		-		
95	Of a width exceeding 3,050 mm	kg				
7208.33.00.	Other, of a thickness of 4.75 mm or more	3				
	but not exceeding 10 mm		5%	6.8%	20%	4.5%
10	Heat treated	kg		Br.		
	Other	5				
91	Of a width not exceeding 1,525 mm	kg				
92	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				
93	Of a width exceeding 1,830 mm but not					
	exceeding 2,450 mm	kg				1
94	Of a width exceeding 2,450 mm but not				ĺ	
	exceeding 3,050 mm	kg				
95	Of a width exceeding 3,050 mm	kg			į	İ
7208.34.00.	Other, of a thickness of 3 mm or more but					
	less than 4.75 mm		5%	6.8%	20%	4.5%
10	Of a width not exceeding 1,525 mm	kg				į
20	Of a width exceeding 1,525 mm but not				i	
	exceeding 1,830 mm	kg			*	
30	Of a width exceeding 1,830 mm but not			1		1
	exceeding 2,450 mm	kg				
40	Of a width exceeding 2,450 mm	kg		1		i
7208.35.00.	-Other, of a thickness of less than 3 mm .		5%	6.8%	20%	4.5%
10	Of a width not exceeding 1,525 mm	kg				1
20	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				
30	Of a width exceeding 1,830 mm but not					
	exceeding 2,450 mm	kg				
40	Of a width exceeding 2,450 mm	kg				
						1
					1	

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP
	-Other, not in coils, not further worked			İ		
	than hot-rolled					
208.41.00.00						
	pass, of a width not exceeding 1,250 mm					
	and of a thickness of not less than 4 mm,					
	without patterns in relief	kg	5%	6.8%	20%	4.5%
208.42.00.	Other, of a thickness exceeding 10 mm		5%	6.8%	20%	4.5%
10	Heat treated	kg				
	Other					
91	Of a width not exceeding 1,525 mm	kg			1	
92	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				
93	Of a width exceeding 1,830 mm but not					
	exceeding 2,450 mm	kg				-
94	Of a width exceeding 2,450 mm but not					1
	exceeding 3,050 mm	kg				
95	Of a width exceeding 3,050 mm	kg				
208.43.00.	Other, of a thickness of 4.75 mm or more					
	but not exceeding 10 mm		5%	6.8%	20%	4.5%
10	Heat treated	kg				
	Other	_				
91	Of a width not exceeding 1,525 mm	kg				
92	Of a width exceeding 1,525 mm but not					
	exceeding 1,830 mm	kg				1
93	Of a width exceeding 1,830 mm but not	5				
	exceeding 2.450 mm	kg				
94	Of a width exceeding 2,450 mm but not	5				Ì
	exceeding 3.050 mm	kg			1	
95	Of a width exceeding 3,050 mm	kg				-
208.44.00.	-Other, of a thickness of 3 mm or more but	9				-
	less than 4.75 mm		5%	6.8%	20%	4.5%
10	Of a width not exceeding 1.525 mm	kg	0.0	0.00	1 200	7.076
20	Of a width not exceeding 1,325 mm but not	ny				
20	exceeding 1,830 mm	kg				
30	Of a width exceeding 1,830 mm but not	ĸy				
30	exceeding 2,450 mm	ka				i
40		kg ka				
208.45.00.		kg	5%	6.8%	20%	4.5%
	·	le m	3%	0.0%	20%	4.5%
10		kg				1
20	Of a width exceeding 1,525 mm but not	l				
20	exceeding 1,830 mm	kg			4	1
30	Of a width exceeding 1,830 mm but not	la se				!
	exceeding 2,450 mm	kg				
40	Of a width exceeding 2,450 mm	kg				1
				0.00		
208.90.00.	-Other		9.8%	9.8%	30%	6.5%
10		kg				and the same of th
90	Other	kg			1	i i

(In accordance with the Harmonized System)

Code		Unit Tariffs					
or Number	Description of Goods	of Neas.	BP	NEN	Gen	GP	
2.09	Flat-rolled products of iron or non-alloy					and the second	
	steel, of a width of 600 mm or more, cold-						
	rolled (cold-reduced), not clad, plated or						
	coated.						
	-In coils, not further worked than cold-						
	rolled (cold-reduced), of a thickness of						
	less than 3 mm and having a minimum yield						
	point of 275 MPa or of a thickness of 3 mm						
	or more and having a minimum yield point						
	of 355 MPa						
209.11.00.	Of a thickness of 3 mm or more		5%	6.9%	20%	4.5%	
10	Of a width not exceeding 1,525 mm	kg					
20	Of a width exceeding 1,525 mm but not						
	exceeding 2,030 mm	kg					
30	Of a width exceeding 2,030 mm	kg					
209.12.00.	Of a thickness exceeding 1 mm but less		For	004	0.50	50.	
	than 3 mm	1	5%	8%	25%	5%	
10	Of a width not exceeding 1,525 mm	kg					
20	Of a width exceeding 1,525 mm but not exceeding 2,030 mm	le m					
30	exceeding 2,030 mm	kg kg					
209.13.00.	-Of a thickness of 0.5 mm or more but not	, ky					
203.10.00.	exceeding 1 mm		5%	8%	25%	5%	
10	Of a width not exceeding 1,525 mm	kg	0.0			5.0	
20	Of a width exceeding 1,525 mm but not	9					
	exceeding 2.030 mm	kq					
30	Of a width exceeding 2,030 mm	kg					
209.14.00.	-Of a thickness of less than 0.5 mm		5%	8%	25%	5%	
10	Of a width not exceeding 1,525 mm	kg					
20	Of a width exceeding 1,525 mm but not					1	
	exceeding 2,030 mm	kg		i			
. 30	Of a width exceeding 2,030 mm	kg					
	-Other, in coils, not further worked than						
	cold-rolled (cold-reduced)						
7209.21.00.	-Of a thickness of 3 mm or more		5%	7%	20%	4.5%	
10	Of a width not exceeding 1,525 mm	kg					
20	Of a width exceeding 1,525 mm but not						
	exceeding 2,030 mm	kg					
30	Of a width exceeding 2,030 mm	kg					
7209.22.00.	Of a thickness exceeding 1 mm but less		-				
	than 3 mm		5%	8%	25%	5%	
10		kg			1		
20	Of a width exceeding 1,525 mm but not						
30	exceeding 2,030 mm	kg					
	Of a width exceeding 2,030 mm	kg				1	

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	HEN	Gen	GP GP
209.23.00.	Of a thickness of 0.5 mm or more but not					
	exceeding 1 mm		5%	8%	25%	5%
10	Of a width not exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not					
	exceeding 2,030 mm	kg			and a second	
30	Of a width exceeding 2,030 mm	kg				
209.24.00.	Of a thickness of less than 0.5 mm		5%	8%	25%	5%
10	Of a width not exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not				1	
	exceeding 2,030 mm	kg				
30	Of a width exceeding 2,030 mm	kg				
	-Not in coils, not further worked than cold-					
	rolled (cold-reduced), of a thickness of		1			
	less than 3 mm and having a minimum yield					
	point of 275 MPa or of a thickness of 3 mm					
	or more and having a minimum yield point					
	of 355 MPa					-
209.31.00.	Of a thickness of 3 mm or more		5%	7%	20%	4.5%
10	Of a width not exceeding 1,525 mm	kg			į	
20	Of a width exceeding 1,525 mm but not					
	exceeding 2,030 mm	kg				
30	Of a width exceeding 2,030 mm	kg				
209.32.00.	Of a thickness exceeding 1 mm but less					
	than 3 mm		5%	8%	25%	5%
10	Of a width not exceeding 1,525 mm	kg		1		-
20	Of a width exceeding 1,525 mm but not					
	exceeding 2,030 mm	kg				i
30	Of a width exceeding 2,030 mm	kg				
7209.33.00.	-Of a thickness of 0.5 mm or more but not		FDV	004	0.50	FO
	exceeding 1 mm		5%	8%	25%	5%
10	Of a width not exceeding 1,525 mm	kg		1		
20	Of a width exceeding 1,525 mm but not	1				
20	exceeding 2,030 mm	kg				1
7209.34.00.	Of a width exceeding 2,030 mm	kg	5%	8%	25%	5%
7209.34.00.	Of a thickness of less than 0.5 mm	ka	3/6	0.6	23%	3/6
20	Of a width not exceeding 1,525 mm	kg				
20	exceeding 2,030 mm	ka				
30	exceeding 2,030 mm	kg kg			1	
30	a width exceeding 2,000 mm	ky				i
	-Other, not in coils, not further worked					
	than cold-rolled (cold-reduced)			Ì		1
7209.41.00.	-Of a thickness of 3 mm or more		5%	7%	20%	4.5%
10		kg				
20	Of a width exceeding 1,525 mm but not					
	exceeding 2,030 mm	kg				i
30	Of a width exceeding 2,030 mm	kg			1	

(In accordance with the Harmonized System)

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Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
209.42.00.	Of a thickness exceeding 1 mm but less					
	than 3 mm		5%	8%	25%	5%
10	Of a width not exceeding 1,525 mm	kg			1	
20	Of a width exceeding 1,525 mm but not					į
	exceeding 2,030 mm	kg				
30	Of a width exceeding 2,030 mm	kg				
209.43.00.	Of a thickness of 0.5 mm or more but not					
	exceeding 1 mm		5%	8%	25%	5%
	Of a width not exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not				i	
	exceeding 2,030 mm	kg				
	Of a width exceeding 2,030 mm	kg			1	
209.44.00.	Of a thickness of less than 0.5 mm		5%	8%	25%	5%
	Of a width not exceeding 1,525 mm	kg				
20	Of a width exceeding 1,525 mm but not					
	exceeding 2,030 mm	kg				
30	Of a width exceeding 2,030 mm	kg				
209.90.00.	0.4		10%	10.00	35%	6 50
	-Other	l	10%	10.2%	35%	6.5%
10 80	Corrugated	kg				
90	Other, perforated	kg kg				
2.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.					
010 11 00 00	-Plated or coated with tin		7 70	7 70	0.504	50
210.11.00.00		kg	7.7%	7.7%	25%	5%
210.12.00.00	Of a thickness of less than 0.5 mm	kg	7.7%	7.7%	25%	5%
210,20	Dished an acated with land including					
210.20	-Plated or coated with lead, including				1	1
210.20.10.	terne-plate Of a thickness not exceeding 4.75 mm		Free	Free	15%	Free
210.20.10.	Terne-plate	ka	rree	rree	13%	rree
90	Other	kg ka				1
210.20.20.00	Of a thickness exceeding 4.75 mm	kg	5%	6.8%	20%	4.5%
210,20,20,00	a thitchics exceeding 4.75 mm	N.y	570	0.0%	20%	7.00
	-Electrolytically plated or coated with zinc				i	1
210.31.00.00	Of steel of a thickness of less than 3 mm				-	i
	and having a minimum yield point of					
	275 MPa or of a thickness of 3 mm or more				1	1
	and having a minimum yield point				1 1	
	of 355 MPa	kg	8%	8%	25%	5%
				004	0.50	504
210.39.00.00	Other	kg	8%	8%	25%	5%

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP.	
	-Otherwise plated or coated with zinc						
210.41.00.00	Corrugated	kq	8%	8%	25%	5%	
7210.49.00.00	Other	kg	8%	8%	25%	5%	
7210.50.00.00	-Plated or coated with chromium oxides or						
	with chromium and chromium oxides	kg	7.5%	7.5%	25%	5%	
7210.60.00.00	-Plated or coated with aluminum	kg	7.7%	7.7%	25%	5%	
7210.70.00.00	-Painted, varnished or plastic coated	kg	7.7%	7.7%	25%	5%	
7210.90.00.	-Other		7.7%	7 . 7%	25%	5%	
, , , , , , , , , , , , , , , , , , , ,	Of a thickness not exceeding 4.75 mm.		10110	1,0,10	20.0	0.0	
	clad, plated or coated with other						
11	base metals	kg					
12	With nickel	kg		1			
13	With stainless steel	kg				i	
19	Other	kg					
	Of a thickness exceeding 4.75 mm, clad,						
	plated, or coated with other						
21	With nickel	kg					
22	With stainless steel	kg					
29	Other	kg					
90	Other, including with vitreous enamel .	kg					
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			The state of the s			
	-Not further worked than hot-rolled, of a					1	
	thickness of less than 3 mm and having a						
	minimum yield point of 275 MPa or of a						
	thickness of 3 mm or more and having a						
	minimum yield point of 355 MPa						
7211.11.00.00							
, , , , , , , , , , , , , , , , , , , ,	pass, of a width exceeding 150 mm and a						
	thickness of not less than 4 mm, not in						
	coils and without patterns in relief	kq	5%	6.8%	20%	4.5%	
7211.12.00.00	-Other, of a thickness of 4.75 mm or more.	kq	5%	6.8%	20%	4.5%	
7211.12.00.00	-Other	kg	5%	6.8%	20%	4.5%	
22101300000		Ny	0.0	0.0%	2.00	1.00	
			1	ĺ			

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	-
7211.21.00.00	-Other, not further worked than hot-rolled Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in						-
7211.22.00.	coils and without patterns in reliefOther, of a thickness of 4.75 mm or moreFlat grader blade section	kg kg	5% 5%	6.8%	20%	4.5%	
907211.29.00.00	Other	kg kg	5%	6.8%	20%	4.5%	
7211.30.00.00	-Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and						
	having a minimum yield point of 355 MPa Other, not further worked than cold-rolled (cold-reduced)	kg	5%	8%	25%	5%	
7211.41.00.00	***************************************	kq	5%	7.5%	25%	5%	
7211.49.00.00	Other	kg	5%	7.5%	25%	5%	
7211.90.00. 10 20 90	-Other	kg kg kg	9.8%	9.8%	35%	6.5%	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		AND A TAXABLE AN				
7212.10.00.00	-Plated or coated with tin	kg	7.9%	7.9%	25%	5%	
7212.21.00.00	-Electrolytically plated or coated with zincOf steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point						
7212.29.00.00	of 355 MPa	kg kg	7.5%	8% 8%	25% 25%	5% 5%	
7212.30.00.00	-Otherwise plated or coated with zinc	kg	7.5%	8%	25%	5%	
7212 40 00 00	-Painted, varnished or plastic coated	ka	7.8%	7.8%	25%	5%	

(In accordance with the Harmonized System)

Code	0	Unit		Ta	riffs	
or Number	Description of Goods	Meas.	BP	NFH	Gen	GP.
7212.50	-Otherwise plated or coated					
7212.50.10.	Plated or coated with lead or				1	
	lead-tin alloys		Free	Free	15%	Free
10	Terne-plate	kg			2	and the same of
90	Other	kg	7 004	7 00	0.504	F04
7212.50.90.	Other		7.9%	7.9%	25%	5%
	Plated or coated with other base					
	metals, of a thickness not exceeding 4.75 mm					1
11	With aluminum	kg				
12	With copper	kq		İ		
13	With nickel	ka				
19	Other	kg	i		ĺ	
20	Plated or coated with other base				1	
	metals, of a thickness exceeding					
	4.75 mm	kg				
90	Other	kg			1	
7212.60.00.	-Clad		7.7%	7.7%	25%	5%
10	With nickel	kg				1
20	With stainless steel	kg	İ			
90	Other	kg				1
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.					
7213.10.00.00						1
	other deformations produced during the	1.		0.00	0.004	_
	rolling process	kg	5%	6.8%	20%	Free
7213.20.00.	-Of free-cutting steel		5%	6.8%	20%	 Free
10	Rounds of a diameter not exceeding		0.0	0.00	20.0	1,30
10	75 mm	kq			ì	
20	Hexagons	kg				
30	Squares	kg				
90	Other	kg				-
	-Other, containing by weight less than					
	0.25 % of carbon					
7213.31.00.00	Of circular cross-section measuring less					-
	than 14 mm in diameter	kg	5%	6.8%	20%	Free
				1		4
				- Landauge		and the same of th
						i
						į
						1
						;

(In accordance with the Harmonized System)

Code		Unit	Tariffs			
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
7213.39.00.	Other		5%	6.8%	20%	Free
11	Of a diameter of 14 mm or more but not exceeding 35 mm	kg				
12	Of a diameter exceeding 35 mm	kg				
20	Hexagons	kg ka				
90	Other	kg				
	-Other, containing by weight 0.25 % or more but less than 0.6 % of carbon					
7213.41.00.00	Of circular cross-section measuring less					
7010 10 00	than 14 mm in diameter	kg	5%	6.8%	20%	Free
7213.49.00.	Other		5%	6.8%	20%	Free
11	Of a diameter of 14 mm or more but not					
12	exceeding 35 mm	kg ka				
20	UT a diameter exceeding 35 mm	kg kg				
30	Squares	kg				
90	Other	kg				
7213.50.00.	-Other, containing by weight 0.6 % or more		5%	6 000	20%	-
	of carbon		3%	6.8%	20%	Free
11	Of a diameter of 14 mm or more but not					
12	exceeding 35 mm	kg kg				-
20		kg		- Annual and a second		
30	Squares	kg				
90	Other	kg				
72.14	Other bars and rods of iron or non-alloy					
	steel, not further worked than forged, hot-					
	rolled, hot-drawn or hot-extruded, but including those twisted after rolling.					
7214.10.00.00	-Forged	kg	5%	7.3%	20%	4.5%
7214.20.00.00	-Containing indentations, ribs, grooves or					
	other deformations produced during the					
	rolling process or twisted after rolling .	kg	5%	6.8%	20%	Free
						1
					1	

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP	
214.30.00.	-Of free-cutting steel		5%	6.8%	20%	Free	
11 12	Of a width not exceeding 75 mmOf a width exceeding 75 mm but less	kg					
**	than 150 mm	kq					
13	Of a width of 150 mm or more	kg					
21	Of a diameter not exceeding 75 mm	kg					
22	Of a diameter exceeding 75 mm	kg					
30	Hexagons	kg					
40	Squares	kg					
90	Other	kg					
214.40.00.	-Other, containing by weight less than		5%	6.8%	20%	Free	
	Flat bars		J/6	0.00	20%	1166	
11 12	Of a width not exceeding 75 mm	kg					
	than 150 mm	kg					
13	Of a width of 150 mm or more	kg				and the state of t	
21	Of a diameter not exceeding 75 mm	kg					
22	Of a diameter exceeding 75 mm	kg					
30	Hexagons	kg					
40	Squares	kg				1	
90	Other	kg		To a second			
7214.50.00.	-Other, containing by weight 0.25 % or more		5%	6.8%	20%	Free	
	but less than 0.6 % of carbon		3%	0.0%	, 20%	rree	
11 12	Of a width not exceeding 75 mm	kg					
	than 150 mm	kg					
13	Of a width of 150 mm or more	kg				A department	
21		kg					
22		kg					
30	3	kg					
40		kg				The state of the s	
90	Other	kg			The second secon	The second second	
7214.60.00.	-Other, containing by weight 0.6 % or more		5%	6.8%	20%	Free	
	Flat bars		0.0	0,00		1	
11	Of a width not exceeding 75 mm	kg					
12							
	than 150 mm	kg					
13		kg					

(In accordance with the Harmonized System)

Code		Unit		Tariffs			
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP	
214.60.00.	Rounds					}	
cont.) 21	Of a diameter not exceeding 75 mm	kg					
22	Of a diameter exceeding 75 mm	kg					
	Other	9					
91	Hexagons	kg					
92	Squares	kg					
99	Other	kg					
2.15	Other bars and rods of iron or non-alloy steel.						
215.10.00.	-Of free-cutting steel, not further worked						
	than cold-formed or cold-finished		5%	8%	25%	Free	
10	Flat bars	kg					
20	Rounds	kg					
30	Squares	kg					
40	Hexagons	kg					
90	Other	kg					
215.20.00.	-Other, not further worked than cold-formed						
	or cold-finished, containing by weight less						
4.0	than 0.25 % of carbon	İ.	5%	8%	25%	Free	
10	Flat bars	kg					
0.1	Rounds	l.					
21	Ground, turned or polished	kg					
30	Other	kg					
40	Squares	kg kg					
90	Other	kg	Contract of the Contract of th				
015 00 00				and any			
215.30.00.	-Other, not further worked than cold-formed					1	
	or cold-finished, containing by weight 0.25 % or more but less than 0.6 %						
	of carbon		5%	8%	25%	Free	
10	Flat bars	kg	3/6	0/6	23%	1166	
20	Rounds	kg					
30	Squares · · · · · · · · · · · · · · · · · · ·	kg			and and and and and and and and and and		
40	Hexagons	kg			and a state of		
90	Other	kg	a made				
215.40.00.	-Other, not further worked than cold-formed					İ	
	or cold-finished, containing by weight				200	1	
	0.6 % or more of carbon		5%	8%	25%	Free	
10	Flat bars	kg					
20	Rounds	kg					
30	Squares	kg			and the same of th		
40	Hexagons	kg		- Control		-	

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	6P
7215.90.00. 10 90	-Other	kg kg	5%	8%	25%	5%
2.16	Angles, shapes and sections of iron or non-alloy steel.					
216.10.00.	-U, I or H section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		5%	6.8%	20%	4.5%
11 12 19	U sectionsAmerican standard	kg kg kg				
21 29 30	American standard	kg kg kg				
216.21.00.	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mmL sections		5%	6.8%	20%	4.5%
20 7216.22.00.00	Equal legs	kg kg kg	5%	6.8%	20%	4.5%
	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more					
216.31.00.		kg	5%	6.8%	20%	4.5%
12 19	For motor vehicles or for shipsOther	kg kg				Removalery to managerity control on an
21 22 · 29	American standard	kg kg kg				To an appropriate law
						Marie Marie

(In accordance with the Harmonized System)

Code	Description of Conde	Unit	Tariffs			
or Number	Description of Goods	Heas.	BP	NEN	Gen	GP
216.32.00.	—I sections		5%	6.8%	20%	4.5%
	Wide flange					
11						
	150 mm	kg				
12					}	
	exceeding 355 mm	kg				
13						
	exceeding 635 mm	kg				
14	Of a height exceeding 635 mm	kg				
	Other					
91	Of a height of 80 mm or more but not					
	exceeding 152.4 mm	kg				
92		kg				
216.33.00.	H sections		5%	6.8%	20%	4.5%
	Wide flange					
11	Of a height up to but not exceeding					
	150 mm	kg				
12						
	exceeding 355 mm	kg				
13	_					
	exceeding 635 mm	kq				
14		kg			1	
20		kg		İ		-
	Other H sections		}			
9:	Of a height of 80 mm or more but not					
	exceeding 152.4 mm	kg				
9;		kg				
216.40.00.	-L or T sections, not further worked than					
	hot-rolled, hot-drawn or extruded, of a					
	height of 80 mm or more		5%	6.8%	20%	4.5%
	L sections, equal legs					
1:						
	exceeding 152.4 mm	kg				
1:	_	kg				
	L sections, unequal legs					
2						-
	more but not exceeding 152.4 mm	kg				
2:						
	152.4 mm	kg				
	T sections					
3:	Stem of a height of 80 mm or more but					
	not exceeding 152.4 mm	kg				
3:		kg				
216.50.00.	-Other angles, shapes and sections, not					
210,50.00.	further worked than hot-rolled. hot-drawn					
	or extruded		5%	6.8%	20%	4.5%
1.		ka	3%	0.0%	20%	4.5%
1	3	kg				
91) Other	kg	1	1		-

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs		
or Number	Description of Goods	of Meas.	BP	NF N	Gen	GP	!
7216.60.00.00	-Angles, shapes and sections, not further worked than cold-formed or cold-finished .	kg	5%	6.8%	20%	4.5%	1
7216.90	-Other Ribbed shapes			Annual An			
7216.90.11.00	Plated or coated with lead or						
	lead-tin alloys	kg	Free	Free	15%	Free	
7216.90.19.00	Other ribbed shapes	kg	7.5%	8%	20%	5% 6.5%	
7216.90.90.	Other than ribbed shapes	l. a	10.2%	10.2%	40%	0.5%	-
20	sections	kg					E
30	U sections	kg					1
90	Other ,	kg kg			A CAMPANIAN AND AND AND AND AND AND AND AND AND A	Table 1/2/2007	
72.17	Wire of iron or non-alloy steel.	And a commence of the commence			and the same of th	Andrew Andrews Street	4
16041						80 B	1
	-Containing by weight less than 0.25 %			i		6	
7217.11.00.	of carbon					İ	1
/21/.11.00.	Not plated or coated, whether or not		5%	5.7%	20%	Free	
10	For the manufacture of nails		3/6	3.7%	20%	l eree	
10	(cold-heading stock)	kg			1	1	1
20	For the manufacture of wire rope	kg				1	
30	For the manufacture of welding wire	kg	1	}	Ž		1
90	Other	kg			į		1
7217.12.00.	Plated or coated with zinc	9	5%	6.8%	20%	Free	
,	Round						
11	For the manufacture of wire rope	kq	İ				ł
19	Other	kg					
20	Flat	kg		1		i	
90	Other, plated or coated with zinc	kg				i	1
7217.13.00.	Plated or coated with other base metals .		5%	6.8%	20%	Free	
10	With copper	kg			1	1	,
20	With tin	kg			1		1
30	With aluminum	kg			1		5
90	Other	kg				1	i
7217.19.00.	Other, containing by weight less than			0.00			
	0.25 % of carbon		5%	68%	20%	Free	
	Round				i		
11	liquor finish	kg					1
19 20	Other	kg	-				1
90		kg kg				110	
30	Citer	l vg					1
					and the second	1	-
					The same		1
			1		more said		

(In accordance with the Harmonized System)

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Code		Unit					
or Number	Description of Goods	of Meas.	ВР	HEN	Gen	GP	
7217.21.00.	-Containing by weight 0.25 % or more but less than 0.6 % of carbonNot plated or coated, whether or not polished		5%	5.7%	20%	Free	
11 12 13	For the manufacture of nails (cold- heading stock)	kg kg					
19 20 90	OtherOtherOtherOtherOtherOtherOtherOther	kg kg kg	F24	0.00			
7217.22.00. 11 19		kg kg	5%	6.8%	20%	Free	
20 90 7217.23.00.	Flat	kg kg	5%	6.8%	20%	Free	
11 12 13 19 20 90		kg kg kg kg kg					
7217.29.00.	Other, containing by weight 0.25 % or more but less than 0.6 % of carbonRound		5%	6.8%	20%	Free	
11 19 20 90	Other	kg kg kg kg					
7217.31.00.	-Containing by weight 0.6 % or more of carbon -Not plated or coated, whether or not		E94	5.7%	20%		
11	polished	kq	5%	3.7%	20%	Free	
12 13 19	For the manufacture of wire ropeFor the manufacture of welding wireOther	kg kg kg			mindistribution and a second		
20 90		kg kg		To the same		:	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
7217.32.00.	Plated or coated with zinc		5%	6.8%	20%	Free
11	RoundFor the manufacture of wire rope	kg				
19	Other, round	kg				
20	Flat	kq				
90	Other, plated or coated with zinc	kg				
7217.33.00.	Plated or coated with other base metals .		5%	6.8%	20%	Free
11	With copper	kg				
12	With tin	kg				
13	With aluminum	kg				
19	Other	kg				
20	Flat	kg				
90	Other	kg				
7217.39.00.	Other, containing by weight 0.6 % or more	İ				
	of carbon		5%	6.8%	20%	Free
11	Liquor finish	kg				
19	Other, round	kg				
20	Flat	kg				
90	Other	kg			ĺ	
	SUB-CHAPTER III STAINLESS STEEL					
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.					
7218.10.00.00	-Ingots and other primary forms	tonne	Free	Free	5%	Free
7218.90	-Other					
7218.90.10.00	Blooms, billets, rounds, slabs or					
	sheet bars	tonne	Free	4%	10%	Free
7218.90.90.00		tonne	10.2%	10.2%	30%	6.5%
						a and a second s
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		Management of the control of the con			
	-Not further worked than hot-rolled,					and a control of the
7219.11.00.	-Of a thickness exceeding 10 mm		5%	10%	20%	5%
10	į	kg				-
	Of a width exceeding 1,830 mm	kg				
		1				

CANADIAN CUSTORS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit	Tariffs					
or Number	Description of Goods	of Meas.	BP	IFI	Gen	GP	-	
219.12.00.	Of a thickness of 4.75 mm or more but not						3	
	exceeding 10 mm		5%	10%	20%	5%		
10	Of a width not exceeding 1,830 mm	kg						
20	Of a width exceeding 1,830 mm	kg						
219.13.00.00	Of a thickness of 3 mm or more but less							
	than 4.75 mm	kg	5%	10%	20%	5%		
219.14.00.	Of a thickness of less than 3 mm		5%	10%	20%	5%		
10	Of a width of 600 mm or more but not							
	exceeding 1,520 mm	kg						
20	Of a width exceeding 1,520 mm	kg						
	-Not further worked than hot-rolled.							
	not in coils							
219.21.00.	Of a thickness exceeding 10 mm		5%	10%	20%	5%		
10	Of a width not exceeding 1,830 mm	kg	JA	10%	200	3/0		
20	Of a width exceeding 1,830 mm							
219.22.00.	Of a thickness of 4.75 mm or more but not	kg						
213.22.00.	exceeding 10 mm		5%	10%	20%	5%		
10	exceeding 10 mm	le m	3%	10%	20%	3%		
10 20		kg						
	Of a width exceeding 1,830 mm	kg						
219.23.00.00	-Of a thickness of 3 mm or more but less	l. e	For	1.004	0.00	F0*		
010 01 00	than 4.75 mm	kg	5%	10%	20%	5%		
219.24.00.	Of a thickness of less than 3 mm		5%	10%	20%	5%		
10	Of a width of 600 mm or more but not	,						
	exceeding 1,520 mm	kg						
20	Of a width exceeding 1,520 mm	kg						
	-Not further worked than cold-rolled							
	(cold-reduced)							
219.31.00.	Of a thickness of 4.75 mm or more		5%	12.5%	25%	5%		
10	300 Series	kg			1			
90	Other	kg						
219.32.00.	Of a thickness of 3 mm or more but less							
	than 4.75 mm		5%	12.5%	25%	5%		
	300 Series, of a width exceeding 600 mm							
	but not exceeding 1,250 mm							
11	Skelp	kg						
19	Other	kg						
20	300 Series, of a width exceeding							
	1,250 mm	kg						
	Other, of a width exceeding 600 mm but							
	not exceeding 1,250 mm							
81	Skelp	kg						
89	Other	ka						
23	Other, of a width exceeding 1,250 mm .	kg						
90								

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NF N	Gen	GP.
219.33.00.	Of a thickness exceeding 1 mm but less					1
	than 3 mm		5%	12.5%	25%	5%
	300 Series, of a width exceeding 600 mm					
	but not exceeding 1,250 mm					i
11	Skelp	kg				
19	Other	kg				
	300 Series, of a width exceeding					
0.1	1,250 mm Skelp	l				
21		kg				
29	Other	kg				
	not exceeding 1,250 mm				1	
81	Skelp	kg				į
89	Other	kg				
03	Other, of a width exceeding 1,250 mm	9				1
91	Skelp	kg				
99	Other	kg				1
219.34.00.	Of a thickness of 0.5 mm or more but not				1	
	exceeding 1 mm		5%	12.5%	25%	5%
	300 Series, of a width exceeding 600 mm					į
	but not exceeding 1,250 mm					
11	Skelp	kg				į
19	Other	kg	1			
	300 Series, of a width exceeding					
	1,250 mm		-			
21	Skelp	kg				
29	Other	kg	1			
	Other, of a width exceeding 600 mm but					į
	not exceeding 1,250 mm			ì		
81	Skelp	kg		1		
89	Other	kg				
	Other, of a width exceeding 1,250 mm		İ			
91	Skelp	kg	1	1		-
99	Other	kg		10.50	1 0.50	1 500
219.35.00.	Of a thickness of less than 0.5 mm		5%	12.5%	25%	5%
	300 Series, of a width exceeding 600 mm			1		
1.4	but not exceeding 1,250 mm	ka				-
11	Skelp	kg	1	i		
19	Other	kg	1			i
	1,250 mm		1			
21	Skelp	kg	1		1	
29	Other	kg				
29	Other, of a width exceeding 600 mm but	, y				1
	not exceeding 1.250 mm		1			
81	Skelp	kg				
89	Other	kg				
33	Other, of a width exceeding 1,250 mm			Ì		1
91	Skelp	kg		Ì	1	}
	Other	kg	1	1	-	,

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

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Code	Description of Goods	Unit		Ta	riffs		-
or Mumber	Description of Goods	Meas.	BP	MEN	Gen	GP	
7219.90	-Other						-
7219.90.10.00	Corrugated, cold-rolled, of a thickness			1			-
	not exceeding 4.75 mm	kg	5%	12.5%	25%	5%	-
7219.90.90.	Other flat-rolled products		10%	10.2%	35%	6.5%	-
10	Corrugated	kg					-
20	Other, perforated	kg					
90	Other	kg					
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.						
	-Not further worked than hot-rolled				a digitality is a		
7220.11.00.00	Of a thickness of 4.75 mm or more	kg	5%	10%	20%	5%	1
7220.12.00.00	Of a thickness of less than 4.75 mm	kg	5%	10%	20%	5%	1
7220.20	-Not further worked than cold-rolled (cold-reduced)						Marriage suppress
220.20.10.00	Of a thickness exceeding 4.75 mm	kg	5%	10%	20%	5%	i
220.20.20.	0f a thickness not exceeding 4.75 mm	ng .	5%	12.5%	25%	5%	-
11	Skelp	kg					To the last of the
19	Other	kg					
	Other						-
91	Skelp	kg					-
99	Other	kg					100
220.90.00.	-Other flat-rolled products		10%	10.2%	35%	6.5%	1
10	Perforated	kq		1			
90	Other	kg		The same of the sa			and the second second
72.21						Table Adaption on the state of	de la constante de la constant
7221.00.00.	Bars and rods, hot-rolled, in irregularly					1	1
	wound coils, of stainless steel		5%	10%	20%	5%	à
and the second	Rounds						-
11	300 Series	kg				-	-
19	Other, rounds	ka				i	1
20	Wire rod	kg					
90	Other	kg					
					1		
					1	į	
-					1	1	
					1	}	
						į	
						į	

CANADIAN CUSTONS NOMENCLATURE AND SCHEDULE OF TARIFFS

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
2.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.					
222.10.00.	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	1.	5%	10%	20%	5%
11 19 90	0ther, rounds	kg kg kg				
222.20.00. 10 90	-Bars and rods, not further worked than cold-formed or cold-finished	kg kg	5%	12.5%	25%	5%
222.30.00. 10 90	-Other bars and rods	kg kg	5%	12.5%	25%	Free
222.40	-Angles, shapes and sectionsNot further worked than hot-rolled or cold-rolled	kg	5%	7.8%	20%	5%
20 30 90 222.40.90. 10 20 30	H or I sections	kg kg kg kg kg kg	10.2%	10.2%	40%	6.5%
2.23	Wire of stainless steel.					
223.00.10.00	Not coated or covered	kg kg	5% 5%	6.8%	20%	Free Free

CANADIAN CUSTORS NOWENCLATURE AND SCHEDULE OF TARIFFS

-		_	_	100		
ν	a	ы,	ь.	-	-3	и

Code	Description of Contr	Unit		Ta	riffs		Ц
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	
	SUB-CHAPTER IV OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR MOM-ALLOY STEEL						
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.						
7224.10.00.		tonne tonne	Free	Free	5%	Free	
7224.90 7224.90.10.		tonne	Free	4%	10%	Free	
907224.90.90.00	Other	tonne	10.2%	10.2%	30%	6.5%	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.						
7225.10 7225.10.10.	Of a thickness exceeding 0.28 mm but not exceeding 0.45 mm	kg kg	5%	12.5%	25%	5%	
40	Of a thickness exceeding 0.45 mm but not exceeding 0.65 mm	kg kg					
7225.10.90. 10 20 90	Other	kg kg kg	5%	10%	20%	5%	
7225.20 7225.20.10.00 7225.20.90.	-Of high speed steelCold-rolled or cold-drawn, of a thickness not exceeding 4.75 mm	kg kg kg	5% 5%	12.5%	25%	5% 5%	
7225.30.00.00	-Other, not further worked than hot-rolled,						

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP
2225.40.00. 10 91 92 93 94 2225.50.10.00 2225.50.20.00 225.90.00. 10 20 30 40 50	OtherOf a width not exceeding 1,525 mmOf a width exceeding 1,525 mm but not exceeding 1,830 mmOf a width exceeding 1,830 mm but not exceeding 2,450 mmOf a width exceeding 2,450 mmOther, not further worked than cold-rolled (cold-reduced)Of a thickness not exceeding 4.75 mm	kg kg kg kg kg kg kg kg kg	5% 5% 5% 10%	12.5% 10%	20% 25% 20% 30%	5% 5% 5% 6.5%
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm. -Of silicon-electrical steel					
7226.10.10. 10 20 30	Cold-rolled, of a thickness not exceeding 4.75 mm	kg kg kg	5%	12.5%	25%	5%
40	Of a thickness exceeding 0.65 mm but not exceeding 4.75 mm	kg ka	5%	10%	20%	5%

CANADIAN CUSTORS NOWENCLATURE AND SCHEDULE OF TARIFFS

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Code		Unit		Ta	riffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	
226.20	-Of high speed steel						
226.20.10.00	Cold-rolled, of a thickness not						
	exceeding 4.75 mm	kq	5%	12.5%	25%	5%	
7226.20.90.	Other, of high speed steel		5%	10%	20%	5%	
10	Of a thickness not exceeding 4.75 mm .	kq					
20	Of a thickness exceeding 4.75 mm	kq					
20	0, 4 0,20,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5					
	-Other						
226.91.00.	Not further worked than hot-rolled		5%	10%	20%	5%	
10	Flat grader blade sections	kq					
90	Other	kg					
7226.92	Not further worked than cold-rolled						
	(cold-reduced)						
226.92.10.00	Of a thickness not exceeding 4.75 mm	kg	5%	12.5%	25%	5%	
7226.92.20.00	Of a thickness exceeding 4.75 mm	kg	5%	10%	20%	5%	
7226.99.00.	Other		10%	10%	30%	6.5%	
10	Plated or coated with lead or lead-tin						
	alloys and of a thickness not						
	exceeding 4.75 mm	kg					
20	Plated or coated with tin and of a						
	thickness not exceeding 4.75 mm	kg					
30	Plated or coated with zinc and of a						
	thickness not exceeding 4.75 mm	kg					
40	Plated or coated with aluminum and of						
	a thickness not exceeding 4.75 mm	kg					
50	Plated or coated with vitreous enamel						
	and of a thickness not exceeding						
	4.75 mm	kq					
90	Other flat-rolled products	kg					
72.27	Bars and rods, hot-rolled, in irregularly						
	wound coils, of other alloy steel.						
				4.00	0.00		
7227.10.00.	-Of high speed steel		5%	10%	20%	5%	
10	Wire rod	kg					
90	Other	kg					
7227 20 00	06 -:1:		5%	10%	20%	5%	
7227.20.00.	-Of silico-manganese steel	l. a	5%	10%	20%	5%	
10	Flat bars	kg					
20	Rounds	kg					
30	Squares	kg					
90	Other	kg					
7227 00 00 00	044	l. m	5%	10%	20%	5%	
7227.90.00.00	-Other	kg	3%	10%	20%	5%	
			1				

CANADIAN CUSTOMS NOWENCLATURE AND SCHEDULE OF TARIFFS

Code		Unit		Ta	Tariffs					
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP.				
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.									
7228.10 7228.10.10.00 7228.10.90.00	-Bars and rods, of high speed steelNot further worked than hot-rolledOther	kg kg	5% 5%	10%	20% 25%	5% Free				
7228.20 7228.20.10. 10 20 30 90	-Bars and rods, of silico-manganese steelNot further worked than hot-rolled	kg kg kg kg	5%	10%	20%	5%				
7228.20.90. 10 90	Other	kg kg	5%	12.5%	25%	Free				
7228.30.00. 10 20 30 90	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg kg kg	5%	10%	20%	5%				
7228.40.00. 10 20 90	-Other bars and rods, not further worked than forged	kg kg kg	5%	12.5%	25%	Free				
7228.50.00. 10 20 90	-Other bars and rods, not further worked than cold-formed or cold-finished	kg kg kg	5%	12.5%	25%	5%				
7228.60.00. 10 20 90	-Other bars and rods	kg kg kg	5%	12.5%	25%	Free				
7228.70 7228.70.10.	-Angles, shapes and sectionsNot further worked than hot-rolled, cold-rolled, drawn or extrudedL sections		5%	7.8%	20%	5%				
11 12	Equal legs	kg kg								

TABLE 72.2: (CONT.)

CANADIAN CUSTOMS MOMENCLATURE AND SCHEDULE OF TARIFFS

PAGE 72-38

Code		Unit	Tariffs					
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP		
228.70.10.	Wide flange H sections							
cont.) 21	Of a height not exceeding 150 mm	kg						
22	Of a height exceeding 150 mm	ka						
30	Other H sections	kq						
40	I sections	ka						
50	U sections	kq						
60	and sections and sections and sections and sections and sections and sections and sections and sections and sections and sections are sections and sections and sections are sections and sections are sections and sections are sections and sections are sections and sections are sections and sections are sections and sections are sections and sections are sections are sections and sections are sections and sections are sections and sections are sections are sections and sections are sections are sections are sections and sections are s	kq						
70		kg						
70	Z sections	ĸg						
0.1		t						
91	Bearing pile	kg						
99	Other	kg	4.00.	1.00	0.50	0.50		
228.70.90.	Other		10%	10%	35%	6.5%		
10	L sections	kg						
20	H or I sections	kg				1		
30	U sections	kg						
40	Curved grader blade sections	kg						
90	Other	kg						
228.80	-Hollow drill bars and rods							
228.80.10.	Not further worked than hot-rolled		5%	10%	20%	5%		
	Round							
11	Alloy steel	kg						
19	Other	kg						
	Other							
91	Alloy steel	kg						
99	Other	kg						
228.80.90.	Other hollow drill bars and rods	9	5%	12.5%	25%	5%		
220,00.30.	Round		370	12.00	2.0%	576		
11		la m						
	Alloy steel	kg						
19	Other	kg						
	* * * * * * * * * * * * * * * * * * * *							
91	Alloy steel	kg				1		
99	Other	kg						
2.29	Wire of other alloy steel.							
	, , , , , , , , , , , , , , , , , , , ,							
229.10.00.	-Of high speed steel		5%	7.1%	20%	Free		
10	Not coated or covered	kg						
20	Coated or covered	kg						
229.20.00.	-Of silico-manganese steel		5%	7.1%	20%	Free		
10	Not coated or covered	kg						
20	Coated or covered	kg						
				1				

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP
2229.90.00. 11 19 20		kg kg kg	5%	7.1%	20%	Free



CHAPTER 72

APPENDIX



Chapter 72

IRON AND STEEL

Notes.

 In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them.

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminum
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt

- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(q) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of $5\,\mathrm{mm}$

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm or more are of a width which exceeds 150mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size are to be classified as products of a width of 600mm or more, provided that they do not assume the character of articles or products of other headings.

(1) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (1) above or to the definition or wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (1) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

- 2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, separately or together:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminum, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- 0.35% or more but not more than 0.07% of carbon,
- 0.5% of more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.
- For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c): by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10% by weight.

Supplementary Note.

- 1. For the purpose of this Chapter the following sub-Chapters apply:
 - I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM (heading Nos. 72.01 to 72.05)
 - II. IRON AND NON-ALLOY STEEL (heading Nos. 72.06 to 72.17)
 - III. STAINLESS STEEL
 (heading Nos. 72.18 to 72.23)
 - IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL (heading Nos. 72.24 to 72.29)

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.					
7201.10.00	00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	tonne	Free	Free	\$2.76 /tonne	Free
7201.20.00	00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	tonne	Free	Free	\$2.76 /tonne	Free
7201.30.00	00	-Alloy pig fron	tonne	Free	Free	\$2.76 /tonne	Free
7201.40.00	00	-Spiegeleisen	tonne	Free	\$8.80 /tonne	\$27.60 /tonne	Free
72.02		Ferro-alloys.					
7202.11.00	10	-Ferro-manganese:Containing by weight more than 2% of carbon		Free	0.98¢/kg	2.76¢/kg	Free
		of carbon	kg kg				
7202 . 19 . 00		OtherNot exceeding 0.75% of carbonExceeding 0.75% but not exceeding 2% of carbon		Free	0.98¢/kg	2.76¢/kg	Free
7202.21.00	00	Ferro-silicon: Containing by weight more than 55% of silicon	kg	Free	Free	3.86¢/kg	Free
7202.29.00	10	Other	kg	Free	Free	3.86¢/kg	Free
7202.30.00	20	Not exceeding 45% of silicon	kg kg	Free	1.54¢/kg	3.86¢/kg	Free
		-Ferro-chromium: Containing by weight more than 4% of					
		carbon	kg kg	10.2% 10.2%	10.2% 10.2%	25% 25%	6.5% 6.5%
7202.50.00	00	-Ferro-silico-chromium	kg	10.2%	10.2%	25%	6.5%
202.60.00	00	-Ferro-nickel	kg	10.2%	10.2%	25%	6.5%
7202.70.00	00	-Ferro-molybdenum	kg	10.2%	10.2%	25%	6.5%
7202.80.00	00	-Ferro-tungsten and ferro-silico-tungsten	kg	10.2%	10.2%	25%	6.5%
		-Other:Ferro-titanium and ferro-silico-titanium	kg	10.2%	10.2%	25%	6 . 5%
7202.92.00 7202.93.00 7202.99.00	00	Ferro-vanadiumFerro-niobiumOther	kg kg	10.2% 10.2% 10.2%	10.2% 10.2% 10.2%	25% 25% 25%	6 . 5% 6 . 5% 6 . 5%
	10 20 30 90	Ferro-phosphorus Ferro-silico-calcium Ferro-zirconium Other	kg kg kg				

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.					
7203 . 10 . 00	00	-Ferrous products obtained by direct reduction of iron ore	tonne	Free	Free	Free	Free
203.90.00	00	-Other	tonne	Free	4%	25%	Free
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.					
7204.10.00	00	-Waste and scrap of cast iron	tonne	Free	Free	Free	Free
		-Waste and scrap of alloy steel: Of stainless steelOther		Free Free	Free Free	Free Free	Free
7204.30.00	00	-Waste and scrap of tinned iron or steel	tonne	Free	Free	Free	Free
7204.41.00	00	-Other waste and scrap:Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in					
7204.49.00	00	bundles	tonne	Free Free	Free Free	Free	Free
7204.50.00	00	-Remelting scrap ingots	tonne	Free	Free	\$5.51 /tonne	Free
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.					
7205.10 7205.10.10 7205.10.90		-Granules ShotOther.		10% 8.9%	10.2%	35% 30%	6.5% 5.5%
7205.21 7205.21.10	00	-Powders:Of alloy steelStainless steel powder for use as a filter media in the spinneret pack used in the production of man-made	tonne	Free	Free	35%	Free
		fibres Other Other	tonne	10% Free	10.2%	35% 25%	6.5% Free
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).					
7206.10.00	00	-Ingots	tonne	Free	Free	5%	Free
7206.90.00	00	-Other	tonne	Free	4%	25%	Free
72.07		Semi-finished products of iron or non-alloy steel.					
7207.11.00	10	-Containing by weight less than 0.25% of carbon:Of rectangular (including square) cross-section, the width measuring less than twice the thicknessOf iron	tonne	Free	4%	10%	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7207.11.00					1		
cont'd	21	Billets	tonne				
207.12.00	29	Other	tonne		3		
207.12.00	00	square) cross-section	tonne	Free	4%	10%	Free
7207.19		Other		_	101		_
7207.19.10		Rounds	tonne	Free 10.2%	10.2%	10% 30%	6.5%
207.13.30		0.000	Comile	10.2%	10.2%	30%	0.5/
207.20		-Containing by weight 0.25% or more of					
7207.20.10		carbon Blooms, billets, slabs, sheet bars					
207.20.10		or rounds		Free	4%	10%	Free
	10	Blooms					
	20	Billets Slabs, sheet bars or rounds	tonne				
207.20.90		Other		10.2%	10.2%	30%	6.5%
72.08		Flat-rolled products of iron or					
2.00		non-alloy steel, of a width of 600mm or					
		more, hot-rolled, not clad, plated or					
		coated.					
		-In coils, not further worked than					
		hot-rolled, of a thickness of less					
		than 3mm and having a minimum yield point of 275MPa or of a thickness of					
		3mm or more and having a minimum yield					
		point of 355MPa:					
208.11.00	10	Of a thickness exceeding 10mm		5%	6.8%	20%	4.5%
	10	not exceeding 2540mm	kg				
	20	Of a width exceeding 2540mm	kg				
7208.12.00		Of a thickness of 4.75mm or more but		5%	6.8%	20%	4.5%
	10	not exceeding 10mm		3/0	0.0%	20%	4.5/
		not exceeding 2540mm	kg				
7208.13.00	20	Of a width exceeding 2540mm	kg				
		less than 4.75mm	kg	5%	6.8%	20%	4.5%
7208.14.00	00	Of a thickness of less than 3mm	kg	5%	6.8%	20%	4.5%
		-Other, in coils, not further worked					
		than hot-rolled:					
7208.21.00		Of a thickness exceeding 10mm		5%	6.8%	20%	4.5%
	10	Of a width of 600mm or more but	1.0				
	20	not exceeding 2540mm	kg kg				
7208.22.00		Of a thickness of 4.75mm or more but					
	10	not exceeding 10mm		5%	6.8%	20%	4.5%
	10	Of a width of 600mm or more but not exceeding 2540mm	kg				
	20	Of a width exceeding 2540mm	kg				
208.23.00		Of a thickness of 3mm or more but		E0/	6 60%	0.09/	4 = 0/
	10	less than 4.75mmor more but		5%	6.8%	20%	4.5%
		not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg	ma/	0.00/	0.00/	. =0
208.24.00	10	Of a thickness of less than 3mm		5%	6.8%	20%	4.5%
	10	not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg				
		-Not in coils, not further worked than					
		hot-rolled, of a thickness of less					
		than 3mm and having a minimum yield					
		point of 275MPa or of a thickness of					
		3mm or more and having a minimum yield	1				

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Item	SS	Description of Goods	Of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
208.31.00	00	Rolled on four faces or in a closed					
		box pass, of a width not exceeding 1,250mm and of a thickness of not					
		less than 4mm, without patterns in					
		relief	kg	5%	6.8%	20%	4.5%
208.32.00		Other, of a thickness exceeding 10mm		5%	6.8%	20%	4.5%
	10	Of a width of 600mm or more but not exceeding 2540mm	kg				
	20	Of a width exceeding 2540mm	kg				
7208.33.00		Other, of a thickness of 4.75mm or		5%	6.8%	20%	4.5%
	10	more but not exceeding 10mm		5%	6.6%	20%	4.5/
		not exceeding 2540mm	kg				
		Of a width exceeding 2540mm	kg				
7208.34.00	00	Other, of a thickness of 3mm or more but less than 4.75mm	ka	5%	6.8%	20%	4.5%
7208.35.00	00	Other, of a thickness of less than 3mm		5%	6.8%	20%	4.5%
		-Other, not in coils, not further worked than hot-rolled:					
7208 41 00	00	Rolled on four faces or in a closed					
, 200.41.00		box pass, of a width not exceeding					
		1,250mm and of a thickness of not					
		less than 4mm, without patterns in relief	kg	5%	6.8%	20%	4.5%
7208.42.00		Other, of a thickness exceeding 10mm	9	5%	6.8%	20%	4.5%
		Of a width of 600mm or more but					
	20	not exceeding 2540mm	kg kg				
7208.43.00		Other, of a thickness of 4.75mm or	79				
		more but not exceeding 10mm		5%	6.8%	20%	4.5%
	10	Of a width of 600mm or more but not exceeding 2540mm	kg				
	20	Of a width exceeding 2540mm	kg				
7208.44.00		Other, of a thickness of 3mm or more					
		but less than 4.75mm		5%	6.8%	20%	4.5%
	10	Of a width of 600mm or more but not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg		1		
7208.45.00		Other, of a thickness of less than 3mm		5%	6.8%	20%	4.5%
	10	Of a width of 600mm or more but not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg				
				0.00/		200/	6 50
7208.90.00		Corrugated	kg	9.8%	9.8%	30%	6.5%
	90	Other	kg				
72.09		Flat-rolled products of iron or					
72.03		non-alloy steel, of a width of 600mm or					
		more, cold-rolled (cold-reduced), not					
		clad, plated or coated.					
		-In coils, not further worked than					
		cold-rolled (cold-reduced), of a					
		thickness of less than 3mm and having				1	
		a minimum yield point of 275MPa or of a thickness of 3mm or more and having					
		a minimum yield point of 355MPa:					
7209.11.00		Of a thickness of 3mm or more		5%	6.9%	20%	4.59
	10	Of a width of 600mm or more but not exceeding 2540mm	kg				
	20	Of a width exceeding 2540mm					
7209.12.00	00	Of a thickness exceeding 1mm but less		ma/	201	0.50/	F-0/
7000 40 00	000	than 3mm	kg	5%	8%	25%	5%
	100	Of a thickness of 0.5mm or more but	Lon	5%	8%	25%	5%
7209.13.00	1	not exceeding 1mm	kg	1 3/0	1 0/0	2010	

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	1	-Other, in coils, not further worked	1 1		1		1
		than cold-rolled (cold-reduced):					
209.21.00		Of a thickness of 3mm or more		5%	6.9%	20%	4.5%
	10	Of a width of 600mm or more but					
		not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg		1		
209.22.00		Of a thickness exceeding 1mm but less		5%	8%	25%	5%
	10	than 3mm		5/0	0 /0	25/6	3/0
	'	not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg				
209.23.00		Of a thickness of 0.5mm or more but					
		not exceeding 1mm		5%	8%	25%	5%
	10	Of a width of 600mm or more but not exceeding 1300mm	ka				
	20	Of a width exceeding 1300mm	kg kg				
209.24.00	-	Of a thickness of less than O.5mm	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	5%	8%	25%	5%
	10	Of a width of 600mm or more but					
		not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg				
		Net in maile and fourthern control them					
		-Not in coils, not further worked than cold-rolled (cold-reduced), of a					
		thickness of less than 3mm and having					
		a minimum yield point of 275MPa or of					
		a thickness of 3mm or more and having					
		a minimum yield point of 355MPa:		m.o./			
209.31.00	10	Of a thickness of 3mm or more Of a width of 600mm or more but		5%	6.9%	20%	4.5%
	10	not exceeding 2540mm	kg				
	20	Of a width exceeding 2540mm	kg				
209.32.00	00	Of a thickness exceeding 1mm but less					
		than 3mm	kg	5%	8%	25%	5%
7209.33.00	00	Of a thickness of 0.5mm or more but		===/			
7200 24 00	00	not exceeding 1mm	kg	5% 5%	8% 8%	25% 25%	5% 5%
209.34.00	00	or a threkness or less than o.simi	kg	5/0	6 /0	25/0	3 /0
		-Other, not in coils, not further					
		worked than cold-rolled (cold-reduced):					
7209.41.00		Of a thickness of 3mm or more		5%	6.9%	20%	4.5%
	10						
	20	not exceeding 1300mm	kg				
209.42.00	20	Of a thickness exceeding 1mm but less	kg				
2001.72.00		than 3mm		5%	8%	25%	5%
	10	Of a width of 600mm or more but					
		not exceeding 1300mm	kg				
209.43.00	20	Of a width exceeding 1300mm	kg				
209.43.00		not exceeding 1mm		5%	8%	25%	5%
	10	Of a width of 600mm or more but		570	0 /6	25/0	5/0
		not exceeding 1300mm	kg				
	20	Of a width exceeding 1300mm	kg				
209.44.00		Of a thickness of less than O.5mm		5%	8%	25%	5%
	10	Of a width of 600mm or more but	1				
	20	not exceeding 1300mm	kg kg				
	1	or a wroth exceeding roommit	9				
209.90.00		-Other		10%	10.2%	35%	6.5%
		Corrugated	kg				
	20	Perforated	kg				
	90	Other	kg				
72.10		Flat-rolled products of iron or					
		non-alloy stee1, of a width of 600mm or					
		more, clad, plated or coated.					
					1		

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Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7210.11.00	10	Of a thickness of O.5mm or more	kg	7.7%	7.7%	25%	5%
7210.12.00	10	Otherwise plated or coated Of a thickness of less than O.5mm Electrolytically plated or coated Otherwise plated or coated	kg kg kg	7 . 7%	7.7%	25%	5%
7210.20		-Plated or coated with lead, including terne-plate					
7210.20.10	10	Of a thickness not exceeding 5.84mm	kg	Free	Free	15%	Free
7210.20.20	90	Of a thickness exceeding 5.84mm	kg kg	5%	6.8%	20%	4.5%
7210.31.00	00	-Electrolytically plated or coated with zinc: Of steel of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or					
7210.39.00	00	more and having a minimum yield point of 355MPa	kg kg	8% 8%	8% 8%	25% 25%	5% 5%
7210.41.00 7210.49.00		-Otherwise plated or coated with zinc:CorrugatedOther	kg kg	8% 8%	8% 8%	25% 25%	5% 5%
7210.50.00	00	-Plated or coated with chromium oxides or with chromium and chromium oxides	kg	7.7%	7.7%	25%	5%
7210.60.00	00	-Plated or coated with aluminum	kg	7 . 7%	7.7%	25%	5%
7210.70.00	00	-Painted, varnished or plastic coated	kg	7.7%	7.7%	25%	5%
7210.90.00		-Other. Of a thickness not exceeding 5.84mm, clad, plated or coated with other base metals:		7.7%	7 . 7%	25%	5%
	11 12 13 19	With copperWith nickelOtherOt a thickness exceeding 5.84mm, clad, plated or coated with other	kg kg kg				
	21 22 29	base metals:With nickelWith stainless steel	kg kg kg				
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.					
7211.11.00	00	-Not further worked than hot-rolled, of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa: Rolled on four faces or in a closed box pass, of a width exceeding 150mm					
		and a thickness of not less than 4mm, not in coils and without patterns in relief	kg	5%	6.8%	20%	4.5%
		Other, of a thickness of 4.75mm or more	kg kg	5% 5%	6.8%	20%	4.5%
3.1.10.30		-Other, not further worked than hot-rolled:		- 70	,	2370	,

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7211.21.00	1	Rolled on four faces or in a closed					1
		box pass, of a width exceeding 150mm and a thickness of not less than 4mm,					
		not in coils and without patterns in					
	10	relief		5%	6.8%	20%	4.5%
		exceeding 300mm	kg				
	20	Of a width exceeding 300mm but less than 600mm	ka				
7211.22.00		Other, of a thickness of 4.75mm or					
	10	more	kg	5%	6.8%	20%	4.5%
	20	Of a width exceeding 300mm but					
7211.29.00		less than 600mm	kg	5%	6.8%	20%	4.5%
		Of a width not exceeding 300mm	kg				
	20	Of a width exceeding 300mm but less than 600mm	kg				
1011 00 00		No. Complete control there are a little and					
211.30.00	00	-Not further worked than cold-rolled (cold-reduced), of a thickness of less					
		than 3mm and having a minimum yield point of 275MPa or of a thickness of					
		3mm or more and having a minimum yield					
		point of 355MPa	kg	5%	8%	25%	5%
		-Other, not further worked than					
7211.41.00		cold-rolled (cold-reduced): Containing by weight less than 0.25%					
211.41.00		of carbon		5%	7.5%	25%	5%
	10	Of a width not exceeding 300mm	kg				
	20	less than 600mm	kg				
7211.49.00	10	Other	kg	5%	7.5%	25%	5%
	20	Of a width exceeding 300mm but					
		less than 600mm	kg				
7211.90.00		-Other		9.8%	9.8%	35%	6.5%
	10		kg kg				
	90	Other	kg				
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less					
		than 600mm, clad, plated or coated.					
7212.10.00		-Plated or coated with tin		7.7%	7.7%	25%	5%
		Electrolytically plated or coated	kg				
	20	Otherwise plated or coated	kg				
		-Electrolytically plated or coated with zinc:					
7212.21.00	00	Of steel of a thickness of less than			,		
		3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or					
		more and having a minimum yield point					
7212 29 00	00	of 355MPa	kg kg	7.5% 7.5%	8% 8%	25% 25%	5% 5%
/212.30.00	00	-Otherwise plated or coated with zinc	kg	7.5%	8%	25%	5%
7212.40.00	00	-Painted, varnished or plastic coated	kg	7.7%	7.7%	25%	5%
7212.50		-Otherwise plated or coated					
7212.50.10		Plated or coated with lead or lead-tin alloys		Free	Free	15%	Free
		Terne-plate	kg			70	
	90	Other	kg				

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7212.50.20	11 12 13 19		, k k k k k k k k k k k k k k k k k k k	7.7%	7.7%	25%	5%
7212.60.00	10 20 90		k g k g k	7.7%	7.7%	25%	5%
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.					
7213.10.00	00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%	6.8%	20%	Free
7213.20.00	10 20 30 40 90	75mm. Hexagons. Squares. Wire rod	K & & & & & & & & & & & & & & & & & & &	5%	6.8%	20%	Free
7213.31.00 7213.39.00	10 20 30 40	less than 14mm in diameter	kg kg kg kg	5% 5%	6.8% 6.8%	20%	Free Free
7213.41.00 7213.49.00	90 10 20 30 40 90	more but not exceeding 75mmHexagonsSquaresWire rod.	kg kg kg kg kg	5% 5%	6.8% 6.8%	20%	Free Free
7213.50.00	10 20 30 40 90	75mm. Hexagons Squares. Wire rod.	kg kg kg kg	5%	6.8%	20%	Free
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.					

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7214.10.00	00	-Forged	kg	5%	7.3%	20%	4.5%
7214.20.00	00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after					
		rolling	kg	5%	6.8%	20%	Free
7214.30.00		-Of free-cutting steel	l. a	5%	6.8%	20%	Free
		Of a width not exceeding 75mm Of a width exceeding 75mm but	kg				
	13	less than 150mm Of a width of 150mm or more	kg kg				
	21	Rounds: Of a diameter not exceeding 75mm	kg				
	30	Of a diameter exceeding 75mm	kg kg				
	40	Squares	kg				
	90	Other	kg				
7214.40.00		-Other, containing by weight less than 0.25% of carbon		5%	6.8%	20%	Free
		Flat bars:Of a width not exceeding 75mm	1.00				
	11	Of a width exceeding 75mm but	kg ka				
	13	less than 150mm	kg				
	21	Of a diameter not exceeding 75mm	kg				
	22	Of a diameter exceeding 75mm	kg kg				
	40	Squares	kg				
	90	Other	kg				
7214.50.00		-Other, containing by weight 0.25% or more but less than 0.6% of carbon		5%	6.8%	20%	Free
	11	Of a width not exceeding 75mm	kg				
	12	Of a width exceeding 75mm but less than 150mm	kg				
	13	Of a width of 150mm or more	kg				
	21	Of a diameter not exceeding 75mm	kg				
	30	Uf a diameter exceeding /5mm	kg kg				
	40	Squares	kg				
	90	Other	kg				
7214.60.00		-Other, containing by weight 0.6% or more of carbon		5%	6.8%	20%	Free
	11	Flat bars: Of a width not exceeding 75mm	kg				
	12	Of a width exceeding 75mm but less than 150mm	ka				
	13	Of a width of 150mm or more	kg				
	21	Rounds: Of a diameter not exceeding 75mm	kg				
	22	Of a diameter exceeding 75mm	kg				
	91	Hexagons	kg				
	92 99	Other	kg kg				
72 . 15		Other bars and rods of iron or					
		non-alloy steel.					

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Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7215.10.00	10 20 30 90		kg kg kg	5%	8%	25%	Free
7215.20.00	10 20 30 90	-Other, not further worked than cold-formed or cold-finished. containing by weight less than 0.25% of carbonFlat barsRoundsSquaresOther.	* * * * * * * * * * * * * * * * * * *	5%	8%	25%	Free
7215.30.00	10 20 30 90	Rounds Squares	7 7 7 7 0 0 0 0	5%	8%	25%	Free
7215.40.00	10 20 30 90	-Other, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbonFlat barsRoundsSquares.	, kg kg gg	5%	8%	25%	Free
7215.90.00	00	-Other	kg	5%	8%	25%	5%
72.16 7216.10.00		Angles, shapes and sections of iron or non-alloy steel. -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm sections:		5%	6.8%	20%	4.5%
	11 12 19 21 29 30	Car/shipbuilding I sections: American standard	k				
7216.21.00 7216.22.00	20	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm:L sectionsEqual legs	kg kg	5%	6.8% 6.8%	20%	4.5%
7216.31.00	11	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more:U sectionsOf a height of 80mm or more but not exceeding 150mm:American standard.		5%	6.8%	20%	4 . 5%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7216.31.00			1 1		1		1
cont'd	19	Other	kg				
	21	lUt a neight exceeding 150mm:					
	21	American standard	kg kg				
	29	Other	kg				
7216.32.00		I sections		5%	6.8%	20%	4.5%
		Wide flange:					
	11	Of a height of 80mm or more but not exceeding 355mm	40				
	12	Of a height exceeding 355mm but	kg				
		not exceeding 635mm	kg				
	13	Of a height exceeding 635mm	kg				
	21	American standard:					
	21	Of a height of 80mm or more but not exceeding 150mm	kg				
	22	Of a height exceeding 150mm	kg				
7216.33.00		H sections	_	5%	6.8%	20%	4.5%
		Wide flange:					
	11	Of a height of 80mm or more but not exceeding 355mm	kg				
	12	Of a height exceeding 355mm but	^9				
		not exceeding 635mm	kg				
	13	Of a height exceeding 635mm	kg				
	20	Bearing pile	kg				
	91	Of a height of 80mm or more but					
		not exceeding 150mm	kg				
	92	Of a height exceeding 150mm	kg				
7016 10 00		I T					
7216.40.00		-L or T sections, not further worked than hot-rolled, hot-drawn or					
		extruded, of a height of 80mm or more		5%	6.8%	20%	4.5%
		L sections, equal legs:					
	11	Of a height of 80mm or more but					
	12	not exceeding 150mm	kg kg				
	12	L sections, unequal legs:	kg				
	21	Large leg of a height of 80mm or					
		more but not exceeding 150mm	kg				
	22	Large leg of a height exceeding	ka				
		150mm	kg				
	31	Stem of a height of 80mm or more					
		but not exceeding 150mm	kg				
	32	Stem of a height exceeding 150mm	kg				
7216 50 00	00	-Other angles, shapes and sections, not					
7210.50.00	100	further worked than hot-rolled,					
		hot-drawn or extruded	kg	5%	6.8%	20%	4.5%
7216.60.00	00	-Angles, shapes and sections, not further worked than cold-formed or					
		cold-finished	ka	5%	6.8%	20%	4.5%
7216.90		-Other					
7016 00 11	00	Ribbed shapes:					
/216.90.11	00	Plated or coated with lead or lead-tin alloys	kg	Free	Free	15%	Free
7216.90.19	00	Other	kg	7.5%	8%	20%	5%
7216.90.90		Other		10.2%	10.2%	40%	6.5%
	10	L sections	kg				
		I or H sections	kg				
	90	Other	kg kg				
72 . 17		Wire of iron or non-alloy steel.					
		-Containing by weight less than 0.25%					
		of carbon:					

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Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7217.11.00		Not plated or coated, whether or not	1 1				
		polished		5%	5.7%	20%	Free
	10	Cold-neading stock	kg				
	20	For the manufacture of wire rope	kg				
	30	For the manufacture of welding wire	kg				
	90	Other	kg	===	0 00/	0.00/	-
217.12.00		Plated or coated with zinc		5%	6.8%	20%	Free
	11	For the manufacture of wire rope	kg				
	19	Other	kg				
	20	Flat	kg				
		Other	kg				
217.13.00		Plated or coated with other base					
		metals		5%	6.8%	20%	Free
	10	With copper	kg				
	20	With tin	kg				
	30	With aluminum	kg				
	90	Other	kg	===		0.00/	_
217.19.00		Other		5%	6.8%	20%	Free
	11	Round: Liquor finish	1.0				
	19	Other	kg kg				
	20	Flat	kg				
	90		kg				
			9				
		-Containing by weight 0.25% or more but					
		less than 0.6% of carbon:					
217.21.00		Not plated or coated, whether or not					
		polished		5%	5.7%	20%	Free
	10	Cold-heading stock	kg				
	20	for the manufacture of wire rope	kg		1		
	30	For the manufacture of welding wire	kg				
217.22.00	90	Other	kg	5%	6.8%	20%	Free
217.22.00		Plated or coated with zinc		5%	6.8%	20%	rree
	11	For the manufacture of wire rope	kg				
	19	Other	kg				
	20	Flat	kg				
	90	Other	kg				
217.23.00		Plated or coated with other base	-				
		metals		5%	6.8%	20%	Free
		Round:					
	11	With copper	kg				
	12	With tin	kg				
	19	With aluminum	kg kg				
	20	Flat	ka				
	90		kg				
217.29.00	00	Other	. 9	5%	6.8%	20%	Free
		Round:					
	11	Liquor finish	kg				
	19	Other	kg				
	20		kg				
	90	Other	kg				
		0					
		-Containing by weight 0.6% or more of					
1017 31 00		carbon:					
217.31.00		Not plated or coated, whether or not polished		5%	5.7%	20%	Free
	10	For the manufacture of wire rope	kg	5/0	0.7/0	20%	11.66
	20	For the manufacture of welding wire	kg				
	90	Other					
217.32.00		Plated or coated with zinc	- 5	5%	6.8%	20%	Free
		Round:					
	11	For the manufacture of wire rope	kg				
	19	Other	kg				
	20	Flat	kg				
	90	Other	kg				
7217.33.00		Plated or coated with other base					
		metals		5%	6.8%	20%	Free
		Round:					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7217.33.00	1		1 1		1		
cont'd	11	With copper	kg				
COITE G	12	With tin	kg				
	13	With aluminum	kg				
	19	Other	kg				
	20	Flat					
	90		kg				
7217.39.00	90	Other	kg	5%	6.8%	20%	Free
1211.39.00		Round:	1	5%	0.0%	20%	Free
	11		1				
	19	Liquor finish	kg				
	20	Flat	kg				
	90	Other	kg				
	90	other	kg				
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.					
7218.10.00	00	-Ingots and other primary forms	tonne	Free	Free	5%	Free
7040 00		Other					
7218.90		-Other					
7218.90.10	00				40/	4.00/	-
7040 00 00		sheet bars	tonne	Free	4%	10%	Free
7218.90.90	00	Other	tonne	10.2%	10.2%	30%	6.5%
72.19		Flat-rolled products of stainless steel, of a width of 600mm or more.					
		-Not further worked than hot-rolled, in					
7219.11.00		coils: Of a thickness exceeding 10mm	kg	5%	10%	20%	5%
		Of a thickness of 4.75mm or more but	Kg	5/0	10%	20%	5/0
1219.12.00	100	not exceeding 10mm	kg	5%	10%	20%	5%
7219.13.00		Of a thickness of 3mm or more but	Kg	5/6	10%	20%	5/6
1219.13.00		less than 4.75mm		5%	10%	20%	5%
	10			370	10%	20%	5/0
	,,,	not exceeding 1520mm	1.0				
	20		kg				
7040 44 00	20	Of a width exceeding 1520mm	kg	E0/	4.00/	0.00/	F0/
7219.14.00	10	Of a thickness of less than 3mm	1	5%	10%	20%	5%
	10	Of a width of 600mm or more but					
		not exceeding 1520mm	kg				
	20	Of a width exceeding 1520mm	kg				
		Alan Countries and Alana had an 33 and					
		-Not further worked than hot-rolled,					
7210 04 00	00	not in coils :	100	E°/	100/	20%	E 0/
7219.21.00		Of a thickness exceeding 10mm Of a thickness of 4.75mm or more but	kg	5%	10%	20%	5%
12 19.22.00	00		ka	5%	10%	20%	5%
7010 00 00		not exceeding 10mm	kg	5/0	10%	20%	5%
7219.23.00				5%	10%	20%	5%
	40	less than 4.75mm		5%	10%	20%	5/0
	10	Of a width of 600mm or more but	1.0				
	20	not exceeding 1520mm	kg				
7040 04 00	20	Of a width exceeding 1520mm	kg	5%	100/	20%	F 0/
7219.24.00	40	Of a thickness of less than 3mm		5%	10%	20%	5%
	10	Of a width of 600mm or more but	100				
	0.0	not exceeding 1520mm	kg				
	20	Of a width exceeding 1520mm	kg				
		-Not further worked than cold-rolled					
		(cold-reduced):					
7219.31		Of a thickness of 4.75mm or more					
7219.31.10		Of a thickness of 4.75mm or more but		an - 1		0.5.1	
		not exceeding 5.84mm		5%	12.5%	25%	5%
		300 Series	kg				
	90	Other	kg				
		Of a thickness exceeding 5.84mm	kg	5%	10%	20%	5%

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT
7219.32.00		Of a thickness of 3mm or more but	1		1		1
210102100		less than 4.75mm		5%	12.5%	25%	5%
		Of a width of 600mm or more but					
		not exceeding 1250mm:					
	11	300 Series	kg				
	19	Of her	kg				
	21	300 Series	kg				
	29	Other	kg				
7219.33.00		Of a thickness exceeding imm but less					
		than 3mm		5%	12.5%	25%	5%
		not exceeding 1250mm;					
	11	300 Series	kg				
		Other	kg				
		Of a width exceeding 1250mm:					
	21	300 Series	kg				
7219.34.00	29	Other	kg				
7219.34.00		not exceeding 1mm		5%	12.5%	25%	5%
		Of a width of 600mm or more but		0,0	12.0%	20,0	
		not exceeding 1250mm:					
	11	300 Series	kg				
	19	Other	kg				
	21	300 Series	kg				
	29	Other	kg				
7219.35.00		Of a thickness of less than O.5mm		5%	12.5%	25%	5%
		Of a width of 600mm or more but					
		not exceeding 1250mm:					
	11	Othon	kg				
	13	Other	kg				
	21	300 Series	kg				
	29	Other	kg				
70.40.00		0.415					
7219.90	00	-Other Corrugated, cold-rolled, of a					
7219.90.10		thickness not exceeding 5.84mm	kg	5%	12.5%	25%	5%
7219.90.90		Other		10%	10.2%	35%	6.5%
	10	Corrugated	kg				
	20	Perforated	kg				
	90	Other	kg				
72.20		Flat-rolled products of stainless					
		steel, of a width of less than 600mm.					
7220 11 00	00	-Not further worked than hot-rolled: Of a thickness of 4.75mm or more	100	5%	10%	20%	5%
		Of a thickness of less than 4.75mm	kg kg	5%	10%	20%	5%
, 220 . 12 . 00		or a correction or rest chart 4.75mm	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	570	10%	20%	370
7220.20		-Not further worked than cold-rolled					
7000 55		(cold-reduced)		m rd			
	00	Of a thickness exceeding 5.84mm	kg	5% 5%	10%	20%	5% 5%
7220.20.20		Of a thickness not exceeding 5.84mm		5%	12.5%	25%	5%
	11	300 Series	kg				
	19	Other	kg				
		Of a width exceeding 460mm but					
		less than 600mm:					
	21	300 Series	kg				
	29	Other	kg				
7220.90.00		-Other		10%	10.2%	35%	6.5%
	10	Perforated	kg	. 570	10.270	00/0	3.5/0
					1		
		Other	kg				1

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
72.21							
7221.00.00	11 19 20 90	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	kg kg kg kg	5%	10%	20%	5%
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.					
7222.10.00	11	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	lie	5%	10%	20%	5%
	19	300 Series Other	kg kg kg				
7222.20.00	00	-Bars and rods, not further worked than cold-formed or cold-finished	kg	5%	12.5%	25%	5%
7222.30.00	10	-Other bars and rods	kg kg	5%	12.5%	25%	Free
7222.40 7222.40.10 7222.40.90	10 20 30 90 10 20 30 90	Other Other L sections. H or I sections.	k k k k k k k k k k k k k k k k k k k	5%	7.8%	20%	5% 6.5%
72.23							
7223.00 7223.00.10	11	Wire of stainless steelNot coated or covered	kg	5%	6.8%	20%	Free
7223.00.20		Of a diameter not exceeding 1.5mmCoated or coveredOf a diameter exceeding 1.5mmOf a diameter not exceeding 1.5mmOther	kg	5%	7.8%	20%	Free
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.					
7224.10.00	10	-Ingots and other primary forms High speed or mold steel	tonne tonne	Free	Free	5%	Free
7224.90		-Other					

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Ιt	em	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7224.	90.1	10		tonne	Free	4%	10%	Free
224.	90.9	0 00	Other	tonne	10.2%	10.2%	30%	6.5%
72.25			Flat-rolled products of other alloy steel, of a width of 600mm or more.					
7225. 7225.		10	Transformer type	kg kg	5%	12.5%	25%	5%
225.	10.9	0 10	Other	kg kg	5%	10%	20%	5%
225. 225.		000	-Of high speed steelCold-rolled or cold-drawn, of a thickness not exceeding 5.84mm	kg	5%	12.5%	25%	5%
225.	20.9	10	OtherOf a thickness exceeding 5.84mm	kg kg	5%	10%	20%	5%
225.	30.0	0 00	-Other, not further worked than hot-rolled, in coils	kg	5%	10%	20%	5%
225.	40.0	0 00	-Other, not further worked than hot-rolled, not in coils	kg	5%	10%	20%	5%
225.			-Other, not further worked than cold-rolled (cold-reduced)					
7225 . 7225 .				kg kg	5% 5%	12.5%	25% 20%	5% 5%
225.	90.0	0 10	-Other		10%	10%	30%	6.5%
		20	not exceeding 5.84mm	kg				
		90	not exceeding 5.84mm	kg kg				
72.26			Flat-rolled products of other alloy steel, of a width of less than 600mm.					
7226 . 7226 .		0 10	-Of silicon-electrical steelCold-rolled, of a thickness not exceeding 5.84mm	kg	5%	12.5%	25%	5%
7226.	10.9	20 90 0 00	Transformer type	kg kg kg	5%	10%	20%	5%
226. 226.		0 00	-Of high speed steel Cold-rolled, of a thickness not					
226.	20.9	0 00	exceeding 5.84mm	kg kg	5% 5%	12.5%	25%	5% 5%
226 . 226 .		0 00	-Other:Not further worked than hot-rolledNot further worked than cold-rolled (cold-reduced)	kg	5%	10%	20%	5%
			Of a thickness not exceeding 5.84mm	kg kg	5% 5%	12.5%	25% 20%	5% 5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7226.99.00	10	lead-tin alloys and of a thickness not exceeding 5.84mm	kg	10%	10%	30%	6.5%
	90	vitreous ename! and of a thickness not exceeding 5.84mm	kg kg				
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.					
7227 . 10 . 00	10	-Of high speed steel	kg kg	5%	10%	20%	5%
7227.20.00	10 20 30 40 90	Flat bars	kg kg kg kg	5%	10%	20%	5%
7227.90.00	40	Flat bars	k k k k k k k k k	5%	10%	20%	5%
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.					
7228.10 7228.10.10 7228.10.90			kg kg	5% 5%	10% 12.5%	20% 25%	5% Free
7228.20 7228.20.10	10 20 30		kg kg kg	5%	10%	20%	5%
7228.20.90	90 10 90	Other Other	kg kg kg	5%	12.5%	25%	Free
7228.30.00	10 20 30 90	Squares	kg kg kg	5%	10%	20%	5%
7228.40.00	10 20 90		kg kg kg	5%	12.5%	25%	Free

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Item	SS	Description of Goods	of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7228.50.00		-Other bars and rods, not further	1				
		worked than cold-formed or					
		cold-finished		5%	12.5%	25%	5%
	10	Mold steel	kg				
	20	Tool steel	kg				
	90	Other	kg				
7228.60.00		-Other bars and rods		5%	12.5%	25%	Free
220.00.00	10		kg		10.0%		
	20	Tool steel	kg				
	90	Other	kg				
7228.70		-Angles, shapes and sections					
7228.70.10		Not further worked than hot-rolled,					
220.70.70		cold-rolled, drawn or extruded		5%	7.8%	20%	5%
		L sections:					
	11	Equal legs	kg				
	12	Unequal legs	kg				
		Wide flange H sections:					
	21	Of a height exceeding 635mm	kg				
	22	Of a height not exceeding 635mm	kg				
	30		kg				
		I sections:					
	41	American standard	kg				
	50	Other	kg				
	60	U sections	kg kg				
	70		kg				
	1,0	Other shapes or sections:	1 "9		i i		
	91	Bearing pile	kg				
		Other	kg				
7228.70.90		Other		10%	10%	35%	6.5%
	10	L sections	kg				
	20	H or I sections	kg				
	30	U sections	kg				
	90	Other	kg				
7228.80		-Hollow drill bars and rods					
7228.80.10		Not further worked than hot-rolled		5%	10%	20%	5%
	10	Round	kg				
	90		kg				
7228.80.90	1	Other		5%	12.5%	25%	5%
		Round	kg				
	90	Other	kg				
72.29		Wire of other alloy steel.					
7229.10.00		-Of high speed steel		5%	7%	20%	Free
1225.10.00	10	Not coated or covered	kg	3/0	1 /0	20%	,,,,,,
		Coated or covered	kg				
7000 00 00		Of cilian management steel		5%	7%	20%	Free
7229.20.00	10	-Of silico-manganese steel	ka	5/0	1 /0	20%	rree
		Coated or covered	kg kg				
	120	Coated of Covered	79				
7229.90.00		-Other		5%	7%	20%	Free
		Not coated or covered:		-,-			
	11	Cold heading/forging quality	kg				
	19	Other					
		Coated or covered					

CHAPTER 73

Articles of Iron and Steel

A. Introduction

Proposed Chapter 73 encompasses, in whole or in part, 275 items of the Customs Tariff, as listed below:

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17900-1 Labels for cigar boxes ... not including ... textile fibres ...
*35230-1 Metal parts in any degree of manufacture ...
36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
         Scrap of iron or steel:
*37303-1 Railway rails ... to be remelted ... into other products ...
         Bars or rods of iron or steel...tariff items 37900-1 and 37900-2...:
 37910-1 Alloy
 37910-2 Other
         Shapes or sections of iron or steel ...:
*38004-1 Sash, casement or frame sections of iron or steel, ...
*38009-1 Sheet piling sections of iron or steel ...
38010-1 Iron or steel angles, beams ... n.o.p. 38025-1 Iron or steel "H" or "I" shaped sections ... not made in Canada ...
        Plate of iron or steel, flanged or dished:
*38105-1 Alloy
*38105-2 Other
        Plate of iron or steel, n.o.p.:
 38110-1 Alloy
*38110-2 Other
         Railway rails of iron or steel ...:
*38700-1 Allov
*38700-2 Other
*38705-1 Rails track of iron or steel ...
*38710-1 Fish plates, splice bars, rail joints, tie plates, of iron or steel
38715-1 Railway intersection layouts ...
*39000-1 Castings, of iron or steel, in the rough, n.o.p.
39200-1 Forgings, of iron or steel, in any degree of manufacture, n.o.p.
39205-1 Forgings of iron or steel, hollow ... twenty tons or more
39210-1 Forgings, solid or otherwise ... forty tons or over
*39600-1 Pipes or tubes of cast iron ...
        Pipes or tubes of iron or steel, n.o.p. ...:
 39700-1 Alloy
 39700-2 Other
        Pipes or tubes of iron or steel ... seamless, cold-drawn:
*39705-1 Alloy
*39705-2 Other
*39710-1 Corrugated metal culvert pipe, coated or not
*39800-1 Pipes or tubes of iron or steel...for use in...parts of boilers...
*39805-1 Pipes or tubes of iron or steel...for use in...rolls for paper...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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39810-1 Hot-rolled or extruded hollows of stainless steel ...
*39815-1 Tubes of iron or steel, seamless, for use in ... bearings ...
*39820-1 Pipes or tubes of iron or steel, centrifugally cast ...
*39825-1 Tubes of electrically welded steel ...
*39830-1 Steel tubing ... for use in ... hydraulic jacks and pistons ...
*39835-1 Brass-cased welded steel tubing, polished ...
*39840-1 Steel tubing ... for use in ... cylinders for crust breaking ...
*39845-1 Seamless alloy steel tubing ... for use in ... pellet rolls ...
*39900-1 Pipes or tubes of iron or steel ... for ... natural gas ...
*39905-1 Pipes or tubes of iron or steel...for...natural gas...or oil wells
*39910-1 Drill-pipe, for use in ... natural gas or oil wells
39915-1 Materials for use in ... specified in tariff items 39905-1 and 39910-1
        Fittings and couplings of iron or steel, n.o.p. ...:
40000-1 Alloy
40000-2 Other
*40005-1 Fittings and couplings of iron or steel ... for ... fittings ...
        Products of wire of iron or steel, namely:
*40111-1 Barbed wire
*40112-1 Cloth, fencing, mesh, netting, and screening
 40113-1 Wire rope and strand, n.o.p. ...
*40114-1 Wire rope or cable ... for use ... in commercial fishing ...
*40115-1 Galvanized steel wire mesh ... for use in ... lobster traps
*40140-1 Plated steel wire cord ... for use in pneumatic tires
        Springs of iron or steel:
*40401-1 For the running and draft gear of railway vehicles ...
*40402-1 For the running of other vehicles, n.o.p.
*40500-1 Springs, of iron or steel ... for use in ... surgical trusses ...
*40510-1 Furniture springs
        Coil chain, coil chain links ... of iron or steel:
*40601-1 One and one-eighth inches in diameter and over
*40602-1 Less than one and one-eighth inches in diameter
*40700-1 Silent chain and finished roller chain, of iron or steel ...
*40705-1 Chains, of iron or steel, n.o.p., and complete parts thereof
*40800-1 Malleable sprocket chain and link belting chain ...
40902-1 Milking machines ... parts of the foregoing
40904-1 Cultivators, harrows, seed-drills ... parts of all the foregoing
 40906-1 Ploughs and parts thereof
40916-1 Mowing machines, harvesters ... cabs and parts for the foregoing
 40918-1 ... machines ... agricultural or horticultural purposes ... parts ...
 40920-1 ... machines and equipment ... for use in grading ... parts ...
 40922-1 Binder twine; wire and twine for baling farm produce
 40924-1 ... agricultural implements or ... machinery, n.o.p.; parts ...
 40938-1 Internal combustion tractors...accessories, n.o.p., and parts ...
 40944-1 Equipment for generating electric power for farm purposes ...
 40954-1 Poultry processing equipment ... parts of the foregoing
 40956-1 Axles ... for use with ... agricultural machinery
 40958-1 Articles and materials ... for use in ... insemination of animals
 40959-1 Cryogenic containers for use in the shipment ... vaccines for poultry
 40960-1 Roofs, chutes ... of silos for storing ensilage
 40966-1 Evaporators ... for use in the production of maple syrup ...
 41000-1 Car loading machines ... for loading coal into box car
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Bits and augers ... Drills ... Fishing tools, n.o.p.; Reamers ...:
41001-1 Of a class or kind made in Canada ...
41002-1 Of a class or kind not made in Canada ...
41003-1 Rotary blasthole drills for use in open pit mining; parts thereof
41006-1 Diesel-powered self-propelled dump trucks ... carrying minerals ...
*41008-1 Steel tubing ... for use in ... core barrels, drill rods ...
        Machinery and apparatus for use in mining, quarrying ...:
41011-1 Crushing machines and grinding mills ... Parts of all the foregoing
41012-1 ... Tubes or shells ... for breaking down coal or other minerals ...
         Air engines ... Dust collectors ... Scales ... conveyors:
41013-1 Of a class or kind made in Canada ...
41014-1 Of a class or kind not made in Canada ...
        Machinery and apparatus...for...processing, smelting...of ores...:
41021-1 Machinery and apparatus ... for blast furnaces
         Agitators; Amalgam cleaners ... Retorts ...:
41022-1 Of a class or kind made in Canada
41023-1 Of a class or kind not made in Canada
        Machinery and apparatus ... metallurgical or industrial plants:
41031-1 Of a class or kind made in Canada ...
41035-1 Equipment for distributing stone dust in mines ...
41100-1 Machines for use in sawing lumber ... logging ...
41105-1 Self-propelled trucks ... for use ... operation of logging ...
41105-2 Logging cars ... parts ... for use ... operation of logging ...
*41105-3 Wire rope ... for use ... in logging operation ... (1)
41205-1 Machines...for use exclusively by...printers, lithographers...parts...
41305-1 Machinery and apparatus ... parts thereof ... yarns, cordage ...
41405-1 Parts of typewriters
41415-1 Bookkeeping, calculating and invoicing machines ... parts
        Electronic data processing machines ... parts thereof:
41417-1 Other than the following
41417-2 Drum storage memories ... Parts of the foregoing
*41450-1 Non-mechanical ballot holders, for use by voters ...
        Electric vacuum cleaners ... hand vacuum ... parts ...:
41500-1 Other than the following (see 41500-2)
        Refrigerator parts ... of iron or steel ... of chief value
41507-1 Domestic
41507-2 Store
41700-1 Machinery...parts...not made...for the manufacture of sugar...(2)
        Machinery for use ... tanning ... leather; parts ...:
42000-1 Other than the following (see 42000-2)
42520-1 Air-cooled internal combustion engines...parts... of power lawn mowers
42615-1 Wire stitches and staplers...hand or power...parts...
        Machines, n.o.p., and accessories, attachments ... parts ...:
42700-1 Other than the following (see 42700-2 to 42700-9)
42700-3 Bulldozer front-end assemblies and blades ... tariff item 42700-6(1)
42700-6 Automobile air ... machines ... Parts ... tariff item 42700-3 ...
        Articles...otherwise ... classified...42700-1 to 42700-4...parts...:
42701-1 Other than the following
42701-2 High vacuum pumps ... 500 microns or less, parts ...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

⁽¹⁾ Reflects nomenclature revision, April 19, 1983.

⁽²⁾ Struck from Customs Tariff effective May 24, 1985.

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42709-1 Axles, axle assemblies ... "fork lift" or "list" trucks
 42732-1 Machinery and apparatus for dairying purposes ... parts ...
        Machines and tools ... for use on internal combustion tractors ...:
 42761-1 Of a class or kind made in Canada ...
 42762-1 Of a class or ... not made in Canada ...
 42765-1 Hydraulic equipment ... not made in Canada ... road graders ...
 42768-1 Engines ... for use in ... front-end loaders or tractor shovels
 42805-2 Engines and complete parts thereof, n.o.p.
 42805-3 Turbines, steam or gas, and complete parts thereof, n.o.p.
 42815-1 Diesel and semi-diesel engines ... not made in Canada
 42825-1 Starter cartridges ... for diesel and semi-diesel engines
 42830-1 Diesel and semi-diesel engines ... for use in ... power shovels ...
*43000-1 Nuts and bolts ... of iron or steel ... coated or not ...
         Screws, of iron or steel, coated or not:
*43010-1 Wood screws
*43010-2 Others
*43015-1 Wire roofing nails of all sizes and wire nails ... coated or not
*43020-1 Cut nails, of iron or steel, coated or not
*43025-1 Wire nails less than one inch in length ...
*43030-1 Railway spikes, of iron or steel, coated or not
43035-1 Spikes or iron or steel, coated or not, n.o.p.
*43200-1 Hollow-ware, of iron or steel, coated or not, n.o.p.
*43205-1 Kitchen and dairy hollow-ware ... for shipping milk and cream
*43210-1 Hollow-ware, of iron or steel, coated with vitreous enamel
*43215-1 Containers manufactured from tinplate ... imported by manufactures
43220-1 Manufactures of tinplate ... manufactures of tin, n.o.p.
*43225-1 Stainless steel bottom, body, and neck parts ... steel milk cans
*43235-1 Aerosol containers of metal other than aluminum ...
*43300-1 Baths, bathtubs, basins ... of iron or steel ...
 43415-1 Motor rail cars or units for use on railways ... parts ...
43425-1 Trucks of welded design with tubular...not made in Canada...(1)
43505-1 Locomotives and motor cars for railways...not made (for mining)(1)
 43510-1 Diesel switching locomotives ... not made in Canada ... (1)
 43715-1 Insulated rail joints and connections for use therewith ...
 43720-1 Diesel motor rail cars ... parts thereof
 43800-1 Railway cars and parts thereof, n.o.p.
         Bearings ... Vulcanized fibre ... Parts ... motor vehicles:
 43806-1 When of a class or kind not made in Canada
 43807-1 When of a class or kind made in Canada
        Ammeters ... Throttle ... Assemblies ... Parts ... motor vehicles:
 43810-1 All of the foregoing when for use ... specified vehicles
 43811-1 If the above articles ... not made in Canada ... original ...
 43816-1 ... of a class or kind not made in Canada ...
        Air cleaners: Axles ... Parts of the foregoing ...:
 43819-1 For the manufacture of motor trucks ...
 43821-1 For the use in the repair of motor trucks ...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

⁽¹⁾ Struck from Customs Tariff effective May 24, 1985.

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Internal combustion engines of 348 cubic inches and under ...:
43825-1 For use as original equipment for motor trucks ...
43826-1 For use in the repair of motor trucks ...
43829-1 Parts, n.o.p. ... for automobiles ...
*43850-1 Welded steel tubing ... manufacture of motor vehicles
*43863-1 Parts ... for ... brake control systems for motor vehicles ...
43864-1 Unserviceable parts ... combustion engines ... not made in Canada ...
*43867-1 Welded steel tubing ... for ... exhaust systems for motor vehicles
43868-1 Snowmobiles ... all parts, and accessories ... original equipment ...
43877-1 Materials ... not made in Canada ... passenger automobiles ...
43887-1 Welded steel tubing ... for lifting and dumping devices ...
*43888-1 ... iron or steel tubing ... spacers for truck frames ...
*43889-1 Welded steel tubing ... drive shafts ... of motor vehicles
*43895-1 Welded steel tubing ... push rods of motor vehicles
43906-1 ... Chain; Pedals ... Parts ... for use in ... unicycles ...
*43908-1 Chain for use in ... manufacture of stationary exercise cycles
43915-1 Farm wagons ... parts of all the foregoing
43925-1 Buggies, cutters ... parts of the foregoing
        Anchors for vessels:
*44012-1 Weighing less than 18 kg
44013-1 Weighing 18 kg or over
44019-1 Iron or steel masts, or parts thereof ... (see 44000-1 to 44009-1)
44022-1 Manufactures of iron ... not made in Canada
44025-1 Diesel engines ... tariff items 44000-1 to 44009-1 inclusive
44031-1 ... articles and materials ... for buoys and beacons ... parts ...
44034-1 Trawls, trawling spoons ... n.o.p.
44059-1 ... Bolts, cocks, cotter pins ... Parts ...
44061-1 Flight simulator systems; parts thereof, n.o.p.
44062-1 ... Castings ... for use in ... tariff item 44060-1
44101-1 Muskets and parts thereof
44200-1 Articles and materials ... manufacture of agricultural goods
44205-1 Material, including all parts ... of metal for manufacturing
44300-1 Apparatus, and parts thereof, for cooking or for heating buildings...
44300-2 Apparatus for cooking, designed for household use; parts thereof
44300-3 Apparatus for heating buildings, designed for household use ...
44310-1 Oven thermostats ... for manufacture of apparatus ... with gas
44503-1 Parts of electric light fixtures ...
44508-1 Electric telephone apparatus and complete parts thereof
44514-2 Electric dynamos ... complete parts thereof, n.o.p.
44516-1 Electric motors and complete parts thereof, n.o.p.
44516-2 Electric motors over 1/10 horsepower but less than 1 horsepower ...
         Electric apparatus and complete parts thereof, n.o.p.:
44524-1
        Other than the following (see 44524-2 to 44524-6)
44524-5 Metal clad industrial switchgear, complete parts thereof
44532-1 Electrical instruments and apparatus ... not made in Canada ...
         Radio and television apparatus and parts thereof, n.o.p.:
44533-1 Other than the following (see 44533-2 and 44533-5)
44533-3 Monochrome television receiving sets and parts thereof
44533-4 Domestic colour television receiving sets and parts thereof
44538-1 Recorders, reproducers ... parts thereof, n.o.p.
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Manufacturing, articles or wares, of iron or steel ... n.o.p.:
44603-1 Other than the following (See 44603-2 and 44603-4)
44603-3 Coin control devices ... and parts thereof
*44603-5 Drums, storage tanks and parts thereof
*44612-1 Bottles or cylinders of steel for use ... containers for gas
*44614-1 Iron or steel high pressure tubes ... compressed gas
*44615-1 Steel shapes ... for burnishing
*44616-1 Carbon steel fibres or wires...for use in...cast refractory shapes
44630-1 Stamping of metal, or assemblies thereof ... manufacture of bath tubs
*44646-1 Hemispherical steel heads ... for liquefied petroleum gas ...
*44652-1 Stainless steel bottom domes ... for soft drink syrup containers
44655-1 Balls of stainless steel ... ball point pens ...
44658-1 Deep-drawn shells ... of iron or steel ... for acetylene gas
44662-1 Metal ferrules for use ... in pencils
*44663-1 Spikes and spike sockets ... the manufacture of golf footwear
*44664-1 Cleats ... for use in ... the manufacture of football footwear
*44666-1 Ice spikes ... for use in the manufacture of footwear
*44725-1 Well points, well screens ... not made in Canada, parts thereof
*44900-1 Steel wool, including steel wool ... soap
45110-1 Needles, of any material or kind, n.o.p.
        Pins manufactured from wire of any metal:
 45115-1 Specially designed for marking systems
45116-1 N.O.D.
45120-1 Corset clasps, busks, blanks, steels ... rattan or horn, covered
 45310-1 Stampings of metal ... manufacture of covered buttons
 45505-1 Parts for use in the manufacture of locks ... tariff item 45500-1
 46000-1 Materials to be used ... for ... bridges and tunnels ...
 46110-1 Parts of scales, finished or unfinished
 46200-1 Instruments for observation, measurement ... parts ...
*46800-1 Animal cages of wire and metal parts thereof
 47000-1 Patterns of iron, steel, brass or other metal ...
47600-1 X-ray apparatus and X-ray film ... Parts of all the foregoing ...
 47805-1 Artificial limbs ... and all accessories and devices therefor ...
        Invalid chairs ... walkers ... for the disabled ...:
 47825-1 Of a class or kind made in Canada; parts thereof
 47826-1 Of a class or kind not made in Canada; parts thereof
 47835-1 Alternating pressure mattresses; canes and crutches ...
 47900-1 Materials and articles for use ... in manufacture ...
        Machinery and apparatus for use in ... oil or gas exploration ...:
 49102-1 Blow-out preventers ... Parts of all the foregoing
         All other machinery and apparatus ... item 49103-1:
 49104-1 Of a class or kind made in Canada
 49105-1 Of a class or kind not made in Canada
 49106-1 Sucker rods, pony rods ... parts of the foregoing
 49110-1 Mud pumps over 1,000 h.p. ... parts of all the foregoing
          Bolted steel tanks ... all the foregoing ... for oil ... wells ...:
 49101-1
         Of a class or kind made in Canada; parts thereof
 49202-1 Of a class or kind not made in Canada; parts thereof
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Machinery and apparatus for use in ... products from natural gas: 49210-1 Of a class or kind made in Canada; parts thereof(1) Machinery and apparatus for use in ... producing crude oil ... 49215-1 Of a class or kind made in Canada; parts thereof 49216-1 Of a class or kind not made in Canada; parts thereof 49217-1 Walking draglines, electrically operated ... open pit mining ... 49220-1 Material for use in the manufacture of ... specified goods 51135-1 Climbing and mountaineering equipment ... parts ... 51400-1 Coffins and caskets, and metal parts thereof 51600-1 Blinds of wood, metal or other material, not textile or paper House, office, cabinet or store furniture of wood, iron ...: 51902-1 In chief part by value of metal 59503-1 Steel pins; slip sheets ... in manufacture of tape cassettes ... Agraffes ... Hammer heads ... Piano and organ sharps ...: 59600-1 All the foregoing ... manufacture or repair ... piano, organs ... 61000-1 Belting, n.o.p. ... not including ... textile fibres 62300-1 Musical instrument cases, fancy cases or boxes ... parts 62300-3 Purses, reticules; parts of the foregoing 62400-1 Bead ornaments ... fans of all kinds ... of any material, n.o.p. 65615-1 Cases for cigar and cigarette holders ... any tobacco pipe mounts 68200-1 Fish hooks, for deep-sea or lake fishing...for commercial fishing... 68205-1 Articles and materials for use in manufacture ... tariff item 68200-1 69605-1 Apparatus, utensils ... for non-profit organizations 69605-2 Maps, charts, motion picture films ... for non-profit organization 69615-1 Moving picture films...for educational, scientific or cultural uses... Coverings ... used in covering ... goods imported ...: 71001-1 Usual coverings, containing free goods only...except...liquids... 71002-1 Usual coverings ... subject to any ad valorem duty ... not included 71003-1 Usual coverings ... subject to any ad valorem duty ... included ... 71100-1 All goods not enumerated in this schedule ... 84900-1 Goods which enter into the cost of manufacture of fertilizers ... 85005-1 Containers, and parts thereof, for ... heading 93811 95001-1 Automobiles, when imported by a manufacturer of automobiles 95002-1 All parts and accessories...equipment in automobiles...manufacturer... 95004-1 All parts, and accessories ... original equipment in buses 95006-1 All parts, and accessories ... specified commercial vehicles ...

B. The Board's Analysis and Recommendations

The Board received four submissions related to goods covered, in whole or in part, by Chapter 73. Two firms, FAG Bearings Limited and UCB Customs Brokers Inc., presented briefs bringing to the attention of the Board issues of a broad nature, such as the treatment of parts; these issues are dealt with in the introduction to this report. Two other submissions, from the Canadian Textiles Institute (CTI) and Canadian Timken, Limited, made specific suggestions and/or recommendations for changes.

The CTI expressed concern about the continuation of the MFN Free rate for goods at present classified under the following five end use tariff items:

⁽¹⁾ Struck from Customs Tariff effective May 24, 1985.

40956-1	49220-1
43877-1	84900-1
44200-1	

Tariff item 43877-1 is a temporary tariff item and, is outside the Board's mandate. However, the CTI's concern is drawn to the attention of the Minister. Regarding present tariff items 40956-1, 44200-1 and 49220-1, it will be noted that these have already been included in the Supplementary Annex at Free and, the Board makes no further recommendations. With respect to tariff item 84900-1, the Board recommends that it be added to the Supplementary Annex with its present wording.

The submission of Canadian Timken, Limited was, in the main, directed towards goods which are the subject of Chapter 84. However, the company expressed some concern over the possible increase in duty on "roller bearing quality seamless alloy steel tubing" at present classified under tariff item 44205-1, at an MFN rate of Free. Timken recommended, in the absence of specific provisions elsewhere in the proposed Schedule, that a tariff line be established under subheading No. 7304.51 (Cold-drawn or cold-rolled steel tubes) or 7304.59 (Other tubes of circular cross-section, of other alloy steel) to provide for duty free entry. However, present tariff item 44205-1 is provided for in the Supplementary Annex and, therefore, imports of the subject goods under the HS will continue to enter at a rate of Free, and no action is required.

In order to incorporate the tariff rate revisions arising from the implementation of recommendations contained in Tariff Board Reference 159, the Board makes the following changes to the draft Schedule:

1. - that heading No. 73.21 be revised to reflect the rate changes applicable to tariff item 44300-10 (Apparatus for cooking ... Other than the following) from 12.5 p.c. to 12.6 p.c., and to tariff item 44300-12 (Parts of gas stoves or ranges) from 12.5 p.c. to 13.4 p.c.:

HS	MFN	HS	MFN
Item	<u>Rate</u>	<u>Item</u>	<u>Rate</u>
7321.11.00	12.6%	7321.81.00.00	12.6%
7321.12.00.00	12.6%	7321.82.00.00	12.6%
7321.13.00.00	12.6%	7321.83.00.00	12.6%

MFN Rate

Delete the rates of duty under 7321.90.00.00 and add the following:

7321.90	-Parts								
7321.90.10.00	Of gas s	stoves or	ranges					No.	13.4%
7321.90.90.00	Other pa	arts						No.	12.6%

2. - that tariff line 7311.00.00 be revised to reflect the rate change applicable to tariff item 44612-1 (Bottles or cylinders of steel for use as high-pressure containers for gas) from 10.2 p.c. to 10.6 p.c., in the following manner:

MFN Rate

Delete the rates of duty under 7311.00.00 and add the following:

73.11 Containers for compressed or liquefied gas, of iron or steel.

7311.00.10.	Bottles and cylinders	10.6%
10	For torches	
20	Scuba tanks	
30	One-trip shippers	
90	Other	
7311.00.90.00	Other containers	10.2%

Rate changes arising from Reference $159\,$ have also affected the following tariff items:

	Old MFN Rate	New MFN Rate
42701-1	9.2 p.c.	9.3 p.c.
44508-3	17.5 p.c.	17.6 p.c.
44524-1	10.2 p.c.	10.3 p.c.
44533-1	9.2 p.c.	9.5 p.c.

Goods classified to the above tariff items have, in part, been allocated to heading Nos. 73.07, 73.15, 73.18 and 73.20 which include goods covered by the expression "parts of general use". However, the volume of trade allocated to each of the HS headings from the present tariff items is insignificant in terms of the method used to calculate the rate of duty and, therefore, the Board makes no recommendations for change.

The Board's analysis of Chapter 73 revealed instances where the criteria for rate of duty restoration are met and where adjustments to the proposed rates are required. With regard to the latter, tariff item 39000-1 (Castings of iron or steel, in the rough, n.o.p.) has been concorded, in part, to tariff line 7325.99.90 with a proposed rate of 9.8%. Calculations based on a trade weighted average indicate that the correct MFN rate should be 9.4%, and the Board so recommends.

Goods at present admitted under tariff item 39710-1 (corrugated metal culvert pipe, coated or not) at 9.2 p.c. would, in the HS, be classified to 7305.90.20 at 12.2% MFN. This change in tariff treatment would meet the criteria established for restoring existing rates. The Board thus recommends the insertion of a new tariff line for corrugated steel for metal culverts at 9.2% as follows:

MFN Rate

Delete the rates of duty under 7305.90.20.00 and add the following:

	Of alloy steel	
7305.90.21.00	For metal culverts, corrugated, whether or	
	not coated kg	9.2%
7305.90.29.00	Other kg	12.2%

With regard also to tariff item 43020-1 (Cut nails, of iron or steel ...) at 0.41 cts. per one hundred pounds or 0.90 cts. per kg, the Board notes that the product has been concorded to tariff line 7317.00.10 with a duty of $1.76\,\mbox{e/kg}$. To maintain the current rate on cut nails, it is recommended that new tariff lines be introduced under subheading No. 7317.00 as follows:

MFN Rate

Delete the rates of duty under 7317.00.10 and add the following:

	Cut nails; wire roofing nails; wire nails of a length of 25 mm or more
7317.00.11.00	Cut nails kg 0.90¢/kg
7317.00.19.	Other 1.76¢/kg
	Wire roofing nails kg
0.1	
	Spiral shank kg
92	Ringed shank kg
99	Other shank kg

Further, the Board found that those goods which enter under tariff item 44615-1 (Steel shapes, including steel balls not larger than three-eighths inch in diameter, for burnishing) at 7.5~p.c. MFN have been assigned to tariff line 7326.11.00 at a proposed rate of 10.2% MFN. Accordingly, to preserve the present rate, the Board recommends that a new tariff line be added under subheading No. 7326.11 as follows:

MFN Rate

Delete the rates of duty under 7326.11.00.00 and add the following:

7326.11	Grinding balls and similar articles for
	mills
7326.11.10.00	Grinding balls, not exceeding 9.525 mm in
	diameter, and similar articles, for bur-
	nishing kg 7.5%
7326.11.90.00	Other kg 10.2%

The Board's nomenclature changes are listed in Table 73.1.

Table 73.1 The Board's Nomenclature Changes

HS Code	Description of Goods	Reason for Change
7301.20.00.10	Renumber 7301.20.00.20	2
7301.20.00.20	Renumber 7301.20.00.10	2
7302.10.10.00	For railway, worn	2
7302.10.10.10	New classReroll	5
7302.10.10.90	New ClassOther	5
7302.10.20	For railway, new, of iron or non-alloy steel	2
7302.10.20.10	Delete from 7302.10.20.10 to 7302.10.20.30 and replace with the following six entries	5
7302.10.20.10	Heat treated	
7302.10.20.20	Not heat treated	
7302.10.20.21	Of a weight not exceeding 50 kg/m D'un poids n'excédant pas 50 kg/m	
7302.10.20.22	Of a weight exceeding 50 kg/m but not exceeding 57 kg/m · · · · · · · · · · · · · · · · · · ·	
7302.10.20.23	Of a weight exceeding 57 kg/m but not exceeding 67 kg/m	
7302.10.20.24	Of a weight exceeding 67 kg/m D'un poids excédant 67 kg/m	

Reason

		for
HS Code	<u>Description of Goods</u>	Change
7302.10.90	Other rails	3
7302.10.90.10	Delete from 7302.10.90.10 to 7302.10.90.30 and replace with the following nine entries	2&5
7302.10.90.10	For railway, new, of alloy steel, heat treated	
7302.10.90.20	For railway, new, of alloy steel, not heat treated	
7302.10.90.21	Of a weight not exceeding 50 kg/m D'un poids n'excédant pas 50 kg/m	
7302.10.90.22	Of a weight exceeding 50 kg/m but not exceeding 57 kg/m	
7302.10.90.23	Of a weight exceeding 57 kg/m but not exceeding 67 kg/m	
7302.10.90.24	Of a weight exceeding 67 kg/m D'un poids excédant 67 kg/m	
7302.10.90.30	Crane rails	
7302.10.90.40	Industrial rails	
7302.10.90.90	Other	
7302.90.90.00	Check-rails, rack rails, chairs, chair wedges, rail clips, bedplates, ties and other material specialized for jointing or fixing rails	3

HS Code	Description of Goods	Reason for Change
7304.10.00.10	Delete from 7304.10.00.10 to 7304.10.00.20 and replace with the following seven entries	5
7304.10.00.10	Of iron or non-alloy steel, hot finished . En fer ou en aciers non alliés, parachevés à chaud	
7304.10.00.11	Of an outside diameter exceeding 48.3 mm but not exceeding 114.3 mm · · · · · · · · · D'un diamètre extérieur excédant 48,3 mm mais n'excédant pas 114,3 mm	
7304.10.00.12	Of an outside diameter exceeding 114.3 mm but not exceeding 168.3 mm	
7304.10.00.13	Of an outside diameter exceeding 168.3 mm but not exceeding 323.9 mm D'un diamètre extérieur excédant 168,3 mm mais n'excédant pas 323,9 mm	
7304.10.00.14	Of an outside diameter exceeding 323.9 mm	
7404.10.00.20	Of iron or non-alloy steel, cold finished . En fer ou en aciers non alliés, parachevés à froid	
7304.10.00.30	Of alloy steel	
7304.20.10.20	Renumber 7304.20.10.90Other	5
7304.20.90.11	New classOf an outside diameter exceeding 114.3 mm but not exceeding 177.8 mm D'un diamètre extérieur excédant 114,3 mm mais n'excédant pas 177,8 mm	5
7304.20.90.12	New classOf an outside diameter exceeding 177.8 mm but not exceeding 208.4 mm	5

Reason

HS Code	Description of Goods	for Change
7304.20.90.13	New classOf an outside diameter exceeding 208.4 mm	5
7304.20.90.91	New classOf an outside diameter not exceeding 42.2 mm	5
7304.20.90.92	New classOf an outside diameter exceeding 42.2 mm . D'un diamètre extérieur excédant 42,2 mm	5
7304.31.00.10	Mechanical tubes and pipes	2
7304.31.00.20	Pressure tubes and pipes	2
7304.31.00.21	For power boilers	4
7304.31.00.22	Renumber 7304.31.00.28For other boilers	2&4
7304.31.00.29	For other pressure uses	3
7304.31.00.90	Other, cold-drawn or cold-rolled Autres, étirés ou laminés à froid	3
7304.39.00.10	Mechanical tubes and pipes	2
7304.39.00.20	Pressure tubes and pipes	2
7304.39.00.21	For power boilers	4
7304.39.00.22	Renumber 7304.39.00.28 For other boilers	4
7304.39.00.29	For other pressure uses	3
7304.39.00.30	New classStandard tubes and pipes	5

		for
HS Code	Description of Goods	Change
7304.41.00.10	Mechanical tubes and pipes Tubes et tuyaux mécaniques	2
7304.41.00.20	Pressure tubes and pipes	2
7304.41.00.21	For power boilers	4
7304.41.00.29	For other pressure uses	3
7304.49.00.10	Mechanical tubes and pipes	2
7304.49.00.20	Pressure tubes and pipes	2
7304.49.00.21	For power boilers	4
7304.49.00.29	For other pressure uses	3
7304.51.00.10	Mechanical tubes and pipes	2
7304.51.00.20	Pressure tubes and pipes	2
7304.59.00.10	Mechanical tubes and pipes	2
7304.59.00.20	Pressure tubes and pipes	2
7304.59.00.30	New classStandard tubes and pipes	5
7304.90.90.10	Mechanical tubes and pipes	2
7305.19.00.10	New classSpirally welded	5
7305.19.00.90	New classOther	5
7305.31.10.10	Standard tubes and pipes	2

HS Code	Description of Goods			Reason for Change
7305.31.10.20	Pressure tubes and pipes Tubes et tuyaux sous pression			2
7305.31.20.11	Delete this class			5
7305.31.20.12	Delete this class			5
7305.31.20.19	Delete this class			5
7305.31.20.20	Renumber 7305.31.20.90Of other alloy steel En autres aciers alliés		•	2
7305.31.20.21	Delete this class			5
7305.31.20.22	Delete this class			5
7305.31.20.29	Delete this class			5
7305.39	Other, welded		• •	3
7306.20.00.10	Delete 7306.20.00.10 and 7306.20.00.20 replace with the following ten entries	and		5
7306.20.00.10	Drill pipe	• • •	• •	
7306.20.00.11	New	• • •	• •	
7306.20.00.19	Other		• •	
7306.20.00.20	Casing		• •	
7306.20.00.21	Of an outside diameter exceeding but not exceeding 177.8 mm			
	D'un diamètre extérieur excédant mais n'excédant pas 177,8 mm			
7306.20.00.22	Of an outside diameter exceeding but not exceeding 298.4 mm			
	D'un diamètre extérieur excédant mais n'excédant pas 298,4 mm			
7306.20.00.23	Of an outside diameter exceeding			
	298.4 mm		mm	

HS Code	Description of Goods	Reason for Change
7206 20 00 00	0.1	
7306.20.00.90	Other	
7306.20.00.91		
	42.2 mm	
7306.20.00.92	Of an outside diameter exceeding 42.2 mm . D'un diamètre extérieur excédant 42,2 mm	
7306.30.00.10	Delete from 7306.30.00.10 to 7306.30.00.29 and replace with the following 13 entries	5
7306.30.00.10	Of a diameter not exceeding 114.3 mm D'un diamètre n'excédant pas 114,3 mm	
7306.30.00.11	Mechanical tubes and pipes	
7306.30.00.12	Pressure tubes and pipes	
7306.30.00.13	Hollow structural sections Sections structurales creuses	
7306.30.00.14	Standard tubes and pipes	
7306.30.00.15	Conduit	
7306.30.00.19	Other	
7306.30.00.20	Of a diameter exceeding 114.3 mm D'un diamètre excédant 114,3 mm	
7306.30.00.21	Mechanical tubes and pipes	
7306.30.00.22	Pressure tubes and pipes	
7306.30.00.23	Hollow structural sections Sections structurales creuses	
7306.30.00.24	Standard tubes and pipes	
7306.30.00.29	Other	

Reason

HS Code	Description of Goods	for Change
7306.40.00.10	Pressure tubes and pipes	2
7306.50.00.10	Delete 7306.50.00.10 and replace with the following three entries	5
7306.50.00.10	Mechanical tubes and pipes	
7306.50.00.20	Pressure tubes and pipes	
7306.50.00.30	Hollow structural sections	
7306.60.10.10	New classMechanical tubes and pipes	5
7306.60.10.20	New classHollow structural sections	5
7306.60.10.90	New classOther	5
7306.60.20.10	New class Mechanical tubes and pipes	5
7306.60.20.20	New classHollow structural sections	5
7306.60.20.90	New classOther	5
7307.21.10.00	Simplement forgés ou courbés à la forme requise, même ébarbés ou décapés	2
7307.29.10.00	Simplement forgés ou courbés à la forme requise, même ébarbés ou décapés	2
7307.91.10.00	Simplement forgés ou courbés à la forme requise, même ébarbés ou décapés	2
7307.99	Other tube or pipe fittings	3

HS Code	Description of Goods	for Change
7307.99.10.00	Simplement forgés ou courbés à la forme requise, même ébarbés ou décapés	2
7307.99.10.10	New classCouplings	5
7307.99.10.90	New classOther	5
7307.99.91.10	New classCouplings	5
7307.99.91.90	New classOther	5
7307.99.92.10	New classCouplings	5
7307.99.92.90	New classOther	5
7308.30.10.00	Sash, casement or frame sections, not punched, nor drilled, imported by manufacturers of metal window sash, casements or frames for use in the manufacture of such articles in their own factories Sections de chassis, de croisées, de cadres ou de chambranles, non poinçonnés, ni perforés, importés par des fabricants de châssis de croisées, de cadres ou de chambranles de fenêtres, destinés à la fabrication de ces articles dans leurs propres fabriques	2
7308.30.90.10	Add an "s" to "leur"	4
7308.30.90.13	Renumber 7308.30.90.18Other roll-up doors	2
7308.40	Renumber 7308.40.00.00 and apply the rates of 7308.40.90.00	6
7308.40.10.00	Delete this class	6
7308.40.90.00	Delete this class	6

Reason

		for
HS Code	Description of Goods	Change
7308.90.20.00	Ouvrages de bâtiment façonnés pour la construction ou la réparation de silos pour ensiler le fourrage	1
7308.90.90	Other structures and parts of structures; other plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures	3
7308.90.90.20	Delete this class	6
7308.90.90.30	Delete this class	6
7308.90.90.40	Renumber 7308.90.90.20	6
7308.90.90.50	Renumber 7308.90.90.30	6
7308.90.90.60	Delete this class	6
7308.90.90.70	Renumber 7308.90.90.40	6
7309.00.30.00	Bolted steel tanks for use in connection with oil or natural gas wells for installation between the well-head assembly or surface oil pumping unit and the field marketing valve	4
7309.00.90	Other containers of a capacity exceeding 300 1	3
7310.10.90	Other containers of a capacity of 50 1 or more	3
7310.29.90	Other containers of a capacity of less than 50 l	3

HS Code	Description of Goods	for Change
7310.29.99.90	Other containers	3
7312.10.10.00	Ropes and cables, for use in commercial fishing operations	2
7312.10.20	Ropes and cables, for use exclusively in the operation of logging, including removal of the log from stump to skidway, log dump or common or other carrier, but excluding use for guy ropes or for braking logs going	
	down grade	4
7312.10.30.00	Ropes and cables, of a kind used as trans- mission belting	2&4
7312.10.90	Other stranded wire, ropes and cables Autres torons et câbles	3
7312.10.90.10	Stranded wire, reinforced, not alloyed steel	4
7312.10.90.20	Stranded wire, not reinforced, not alloyed steel	4
7312.10.90.30	Stranded wire, alloyed steel Torons, aciers alliés	4
7312.10.90.40	Ropes and cables, containing eight strands or less	2
7312.10.90.42	Of a diameter exceeding 25 mm but not exceeding 50 mm	2
7312.10.90.50	Ropes and cables, containing more than eight strands	2
7312.10.90.52	Of a diameter exceeding 25 mm but not exceeding 50 mm	2

HS Code	Description of Goods	for
7313.00.10	Ronces artificielles	1
7313.00.90.00	Renumber 7313.00.20.00Twisted hoop or single flat wire; loosely twisted double wire	3
7314.19.10.00	Des types utilisés comme courroies de transporteurs	2
7314.19.90.20	Tire cord fabrics	2
7314.20.00.10	New classFor concrete pipe reinforcement	5
7314.20.00.20	New classFor other concrete reinforcement	5
7314.20.00.90	New classOther	5
7314.30.00.21	New classFor concrete pipe reinforcement Pour armature de tuyauterie de béton	5
7314.30.00.22	New classFor other concrete reinforcement Pour autre armature de béton	5
7314.30.00.29	New classOther	5
7315.11	Renumber 7315.11.00. and apply the rates of 7315.11.90	6
7315.11.10.00	Delete this class	6
7315.11.90	Delete this class	6
7315.11.90.10	Renumber 7315.11.00.10	6
7315.11.90.90	Renumber 7315.11.00.90	6
7315.82.10.00	Produced from material of a diameter of 28 mm or more	2

		Reason for
HS Code	Description of Goods	Change
7315.82.20.00	Produced from material of a diameter of less than 28 mm	2
7315.89.10.00	Produced from material of a diameter of 28 mm or more	2
7315.89.20	Produced from material of a diameter of less than 28 mm	2
7315.89.20.10	Chaînes à grains ou à billes	1
7315.90.10.00	Links produced from material of a diameter of 28 mm or more	2
7316.00.20.00	D'un poids de moins de 18 kg	2
7317.00.90	Other nails, tacks, drawing pins, corrugated nails, staples and similar articles Autres pointes, clous, punaises, crampons appointés, agrafes ondulées ou biseautées et articles similaires	3
7318.15.00.29	Other machine screws	3
7318.15.00.31	Pour véhicules aériens	2
7318.15.00.45	Pour véhicules aériens	2
7318.23.00.10	Pour véhicules aériens	2
7321.81.00.10	New classBoilers, heating, water or steam, not exceeding 117.2 kw input Chaudières de chauffage, à eau ou à vapeur, n'excédant pas une puissance de 117,2 kw	5
7321.81.00.20	New classBoilers, heating, water or steam, exceeding 117.2 kw but not exceeding 586.1 kw input . Chaudières de chauffage, à eau ou à vapeur, excédant 117,2 kw mais n'excédant pas une puissance de 586,1 kw	5

Reason

HS Code	Description of Goods	for Change
7321.81.00.30	New classBoilers, heating, water or steam, exceeding 586.1 kw input	5
7321.82.00.10	New classBoilers, heating, water or steam, not exceeding 117.2 kw input Chaudières de chauffage, à eau ou à vapeur, n'excédant pas une puissance de 117,2 kw	5
7321.82.00.20	New classBoilers, heating, water or steam, exceeding 117.2 kw but not exceeding 586.1 kw input . Chaudières de chauffage, à eau ou à vapeur, excédant 117,2 kw mais n'excédant pas une puissance de 586,1 kw	5
7321.82.00.30	New classBoilers, heating, water or steam, exceeding 586.1 kw input	5
7321.83.00.10	New classBoilers, heating, water or steam, not exceeding 117.2 kw input Chaudières de chauffage, à eau ou à vapeur, n'excédant pas une puissance de 117,2 kw	5
7321.83.00.20	New classBoilers, heating, water or steam, exceeding 117.2 kw but not exceeding 586.1 kw input. Chaudières de chauffage, à eau ou à vapeur, excédant 117,2 kw mais n'excédant pas une puissance de 586,1 kw	5
7321.83.00.30	New classBoilers, heating, water or steam, exceeding 586.1 kw input	5
7322.90.90	Other radiators, air heaters and hot air distributors	3
7322.90.90.10	Hot water or steam heaters and parts thereof	2

HS Code	Description of Goods	for Change
7322.90.90.20	Warm air furnaces and parts thereof Brûleurs à air chaud et leurs parties	2
7322.90.90.29	Parties	4
7322.90.90.91	Gas fired unit heaters, including parts . Radiateurs autonomes au gaz, y compris les parties	2
7322.90.90.99	Autres, y compris les parties	4
7323.10.00.10	Paille d'acier imprégnée de savon	2
7323.94.00.90	Delete this class	4
7323.94.00.91	Renumber 7323.94.00.80Other household baskets, boxes and cans Autres paniers et boîtes de ménage ou d'économie domestique	4
7323.94.00.99	Renumber 7323.94.00.90	4
7324.29.10.00	Stampings and assemblies thereof, for use in the manufacture of baths	2
7324.29.90.00	Other baths	3
7324.29.90.10	New classStainless steel	5
7324.29.90.20	New classPorcelain enamelled steel	5
7324.29.90.90	New classOther	5
7324.90.10	Sinks, wash basins, flush cisterns, bidets and urinals	2
7324.90.10.11	De cuisine, en fonte émaillée porcelaine .	1
7324.90.10.12	De cuisine, en acier émaillé porcelaine .	1
7324.90.10.19	Other sinks	3

HS Code	Description of Goods	for Change
7324.90.10.29	Other wash basins	3
7324.90.10.90	Renumber 7324.90.10.40Bidets and urinals	3
7324.90.90	Other sanitary ware and parts thereof Autres articles d'hygiène ou de toilette et leurs parties	3
7324.90.90.20	New classToilets, stainless steel Toilettes, en acier inoxydable	5
7324.90.90.30	New classPortable sanitary ware, stainless steel Articles d'hygiène ou de toilette, portatifs, en acier inoxydable	5
7325.91.00.10	Of cast iron	2
7325.99	Renumber 7325.99.00.00 and apply the rates of 7325.99.90.00 Other cast articles of iron or steel Autres ouvrages moulés en fonte, fer ou acier	3&6
7325.99.10.00	Delete this class	6
7325.99.90.00	Delete this class	6
7326.19.00.24	Renumber 7326.19.00.28Of other alloy tool steel	2
7326.90.10.00	Carcans en acier pour cantonner un ou plusieurs animaux de ferme dans un parc	1
7326.90.30.00	Delete this class and rates	6
7326.90.40.00	Renumber 7326.90.30.00 Têtes de puits sans cavité et leur parties .	2
7326.90.90	Other articles of iron or steel	3
7326.90.90.10	Material handling equipment	2
7326.90.90.19	Other material handling equipment Autre matériel de manutention des	3

Chapter 73

ARTICLES OF IROW OR STEEL

Legal Notes.

- In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.



(In accordance with the Harmonized System)

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Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	ВР	NF N	Gen	GP.
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			manufacture of the state of the		
7301.10 7301.10.10.00 7301.10.90.00	Not further worked than hot-rolledOther	tonne tonne	5% 10.2%	6.8%	20%	4.5% 6.5%
	-Angles, shapes and sections	tonne tonne	10.2%	10.2%	40%	6.5%
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.					
	-RailsFor railway, worn	tonne tonne	Free	Free	Free	Free
10	For railway, new, of iron or non-alloy steel	kg	5%	6.8%	20%	Free
21 22 23	0f a weight not exceeding 50 kg/m0f a weight exceeding 50 kg/m but not exceeding 57 kg/m0f a weight exceeding 57 kg/m but not exceeding 67 kg/m	kg kg kg				And it is the control of the control
302.10.90. 10	heat treated	kg kg	5%	7.8%	20%	Free
21 22	not heat treated0f a weight not exceeding 50 kg/m0f a weight exceeding 50 kg/m but not exceeding 57 kg/m	kg kg			A. T. STREET, STR. T. ST. STR. T. ST. ST. ST. ST. ST. ST. ST. ST. ST.	
23		kg			To company to pay and	other and from last in
24	Of a weight exceeding 67 kg/m	kg		3		1

(In accordance with the Harmonized System)

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Code	Description of Contr	Unit		Ta	riffs	
or Mumber	Description of Goods	of Meas.	BP	NEN	Gen	GP
7302.10.90.30 (cont.) 40 90	Crane rails	kg kg kg				
7302.20.00.00	-Sleepers (cross-ties)	kg	10.2%	10.2%	40%	6.5%
7302.30.00.00	-Switch blades, crossing frogs, point rods and other crossing pieces	kg	10.2%	10.2%	30%	6.5%
7302.40.00.00	-Fish-plates and sole plates	tonne	\$5.51 /tonne	\$7.12 /tonne	\$8.82 /tonne	\$4.74 /tonne
7302.90 7302.90.10.00 7302.90.90.00	-OtherSplice bars	tonne	\$5.51 /tonne	\$7.12 /tonne	\$8.82 /tonne	\$4.74 /tonne
7302.30.30.00	wedges, rail clips, bedplates, ties and other material specialized for jointing or fixing rails	kg	10.2%	10.2%	35%	6.5%
73.03	Tubes, pipes and hollow profiles, of cast iron.					
7303.00.10.00 7303.00.90.00	Not finned, threaded or flanged	kg kg	7.5% 10%	8% 10.2%	25% 35%	Free 6.5%
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.				Congress Constitution of the Constitution of t	server was car less full reform to
7304.10.00.	-Line pipe of a kind used for oil or gas pipelines		9.2%	9.2%	30%	6%
11	hot finished Of an outside diameter exceeding 48.3 mm but not exceeding 114.3 mm					B B B B B B B B B B B B B B B B B B B
12	Of an outside diameter exceeding 114.3 mm but not exceeding 168.3 mm .	kg kg				1
13	Of an outside diameter exceeding 168.3 mm but not exceeding 323.9 mm .	kg				
14	Of an outside diameter exceeding 323.9 mm	kg				The state of the s
20	Of iron or non-alloy steel, cold finished	kg				The second second
30	Of alloy steel	kg				

(In accordance with the Harmonized System)

Code		Unit		Tariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	6P
304.20	-Casing, tubing and drill pipe, of a kind					
	used in the drilling for oil or gas					
7304.20.10.	Drill pipe		Free	Free	Free	Free
10	New	kg				
90	Other	kg	50.	0.00	0.00	, 50
7304.20.90.	Other		5%	6.8%	20%	4.5%
1.1	Casing					
11	Of an outside diameter exceeding 114.3 mm but not exceeding 177.8 mm .	kg				
12	Of an outside diameter exceeding	ĸy				
12	177.8 mm but not exceeding 208.4 mm .	kq				
13	Of an outside diameter exceeding	ĸy				
13	208.4 mm	ka				
	Other	n g				
91	Of an outside diameter not exceeding					
3.	42.2 mm	kq				
92	Of an outside diameter exceeding	9				
	42.2 mm	kg				
		9				
	-Other, of circular cross-section, of iron					
	or non-alloy steel					
7304.31.00.	Cold-drawn or cold-rolled (cold-reduced) .		Free	4%	10%	Free
10	Mechanical tubes and pipes	kg				
	Pressure tubes and pipes					
21	For power boilers	kg				
28	For other boilers	kg				
29	For other pressure uses	kg				
90	Other, cold-drawn or cold-rolled	kg				
7304.39.00.	Other		10.2%	10.2%	30%	6.5%
10	Mechanical tubes and pipes	kg				
	Pressure tubes and pipes					
21	For power boilers	kg				
28	For other boilers	kg				
29	For other pressure uses	kg				
30	Standard tubes and pipes	kg				
90	Other	kg				
	-Other, of circular cross-section, of					
	stainless steel					
7304.41.00.	Cold-drawn or cold-rolled (cold-reduced) .		Free	4.5%	10%	Free
10	Mechanical tubes and pipes	kg	1166	T 8 3/0	10%	1100
10	Pressure tubes and pipes	N. G				
21	For power boilers	kg				
29	For other pressure uses	kg				
90	Other	kq				
30		. 9				

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
304.49.00.	Other		12.2%	12.2%	30%	8%
10	Mechanical tubes and pipes	kg				
	Pressure tubes and pipes					
21	For power boilers	kg			-	
29	For other pressure uses	kg				
90	Other	kg				
	-Other, of circular cross-section, of other alloy steel					
304.51.00.	Cold-drawn or cold-rolled (cold-reduced)		Free	4.5%	10%	Free
10	Mechanical tubes and pipes	kg				
20	Pressure tubes and pipes	kg				
90	Other	kg				
304.59.00.	Other		12.2%	12.2%	30%	8%
10	Mechanical tubes and pipes	kg				
20	Pressure tubes and pipes	kg				
30	Standard tubes and pipes	kg				
90	Other	kg				
304.90	-Other					
	Cold-drawn or cold-rolled (cold-reduced)					
304.90.11.00		kg	Free	4%	10%	Free
304.90.12.00	Of alloy steel	kg	Free	4.5%	10%	Free
304.90.90.	Other		12.2%	12.2%	30%	8%
	Mechanical tubes and pipes	kg				1
90	Other	kg				
3.05	Other tubes and pipes (for example, welded,					
	riveted or similarly closed), having					
	internal and external circular cross-					and a second
	sections, the external diameter of which					4
	exceeds 406.4 mm, or iron or steel.					
	-Line pipe of a kind used for oil or					
	gas pipelines					
305.11.00.	Longitudinally submerged arc welded		9.2%	9.2%	30%	6%
10		kg				
	Of alloy steel	kg	0 200	9.2%	30%	6%
305.12.00.00	, ,	kg	9.2%	9.2%		6%
305.19.00.	Other	kg	9.2%	9.2%	30%	0/6
90	Other	kg kg		-		
90	001101 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	ng.				
305.20.00.00	-Casing of a kind used in the drilling for					-
	oil or gas	kg	5%	6.8%	20%	4.5%
				1	1	

(In accordance with the Harmonized System)

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	Code	Un Docceription of Coods		Tariffs			
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP	
	-Other, welded						
7305.31	Longitudinally welded						
7305.31.10.	Of iron or non-alloy steel		10.2%	10.2%	30%	6.5%	
10	Standard tubes and pipes	kg					
20	Pressure tubes and pipes	kg				İ	
90	Other	kg					
7305.31.20.	Of alloy steel		12.2%	12.2%	30%	8%	
10	Of stainless steel	kg					
90	Of other alloy steel	kg					
7305.39	Other, welded						
7305.39.10.00	Of iron or non-alloy steel	kg	10.2%	10.2%	30%	6.5%	
7305.39.20.00	Of alloy steel	kg	12.2%	12.2%	30%	8%	
7305.90	-Other						
7305.90.10.00	Of iron or non-alloy steel	kg	10.2%	10.2%	30%	6.5%	
	Of alloy steel	9	2012.0		1	0.00	
7305.90.21.00							
	or not coated	kg	9.2%	9.2%	30%	6%	
7305.90.29.00	Other	kg	12.2%	12.2%	30%	8%	
73.06	Other tubes, pipes and hollow profiles (for						
	example, open seam or welded, riveted or similarly closed), of iron or steel.						
7306.10	-Line pipe of a kind used for oil or						
	gas pipelines						
7306.10.10.	Of a diameter exceeding 265 mm		9.2%	9.2%	30%	6%	
10	Of iron or non-alloy steel	kg					
20	Of alloy steel	kg					
	Of a diameter not exceeding 265 mm						
7306.10.21.00	Of iron or non-alloy steel	kg	10.2%	10.2%	30%	6.5%	
7306.10.22.00	Of alloy steel	kg	12.2%	12.2%	30%	8%	
7306.20.00.	-Casing and tubing of a kind used in the					-	
	drilling for oil or gas		5%	6.8%	20%	4.5%	
	Drill pipe						
11	New	kq					
19	Other	kg					
	Casing	,					
21	Of an outside diameter exceeding						
	114.3 mm but not exceeding 177.8 mm .	kq					
22	Of an outside diameter exceeding	,					
	177.8 mm but not exceeding 298.4 mm .	kq					
23	Of an outside diameter exceeding	. 3			1		
20	298.4 mm	kg					
					1		

(In accordance with the Harmonized System)

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Code	Description of Conde	Unit		12	riffs	· y
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
306.20.00.	Other				1	1
cont.) 91	Of an outside diameter not exceeding				1	Į.
	42.2 mm	kg				1
92	Of an outside diameter exceeding				1	1
	42.2 mm	kg				
306.30.00.	-Other, welded, of circular cross-section,					
	of iron or non-alloy steel		10.2%	10.2%	30%	6.5%
	Of a diameter not exceeding 114.3 mm				1	1
11	Mechanical tubes and pipes	kg				
12	Pressure tubes and pipes	kg				
13	Hollow structural sections	kg			-	
14	Standard tubes and pipes	kg			i	
15	Conduit	kg				
19	Other	kg			1	
	Of a diameter exceeding 114.3 mm					
21	Mechanical tubes and pipes	kg				i
22	Pressure tubes and pipes	kg		1		1
23	Hollow structural sections	kq		1	-	
24	Standard tubes and pipes	kq				
29	Other	kg				
7306.40.00.	-Other, welded, of circular cross-section,				The state of the s	1
	of stainless steel		12.2%	12.2%	30%	8%
10	Pressure tubes and pipes	kq				
90	Other	kg		TO BERTHAM	1	f
7306.50.00.	-Other, welded, of circular cross-section,					
	of other alloy steel		12.2%	12.2%	30%	8%
10	Mechanical tubes and pipes	kq			-	-
20	Pressure tubes and pipes	kq			1	į
30	Hollow structural sections	kq				1
90	Other	kg			The second secon	
7306.60	-Other, welded, or non-circular			The state of the s	3	
	cross-section					1
7306.60.10.	Of iron or non-alloy steel		10.2%	10.2%	30%	6.5%
10	Mechanical tubes and pipes	kg				
20	Hollow structural sections	kg			1	
90	Other	kg		1		
7306.60.20.	Of alloy steel		12.2%	12.2%	30%	8%
10	Mechanical tubes and pipes	kg			1	
20	Hollow structural sections	kg			i	
90		kg				i.
7306.90	-Other					1
7306.90.10.00	Of iron or non-alloy steel	kg	10.2%	10.2%	30%	6.5%
7306.90.20.00		kg	12.2%	12.2%	30%	8%

(In accordance with the Harmonized System)

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Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP GP
73.07	Tubes or pipe fittings (for example, couplings, elbows, sleeves), or iron or steel.					
	Cook Sikking					
7307.11.00.00	-Cast fittings Of non-malleable cast iron	_	10.2%	10.2%	30%	6.5%
7307.19.00.00	Other	-	10.2%	10.2%	30%	6.5%
7307.21	-Other, of stainless steel					
7307.21.10.00	Not further worked than forged or bent to shape, whether or not deburred or					
7007 01 00 00	descaled	-	Free	6.8%	25%	Free 8%
7307.21.90.00 7307.22.00.00	Other	_	12.2%	12.2%	30%	8%
7307.22.00.00			12.2%	12.2%	30%	8%
7307.29	-Other		1202.0			
	Not further worked than forged or bent to shape, whether or not deburred or				gen de verande de la company d	tops maken was a conjumple
	descaled	-	Free	6.8%	25%	Free
7307.29.90.00	Other	-	12.2%	12.2%	30%	8%
7207 01	-Other					
7307.91 7307.91.10.00	FlangesNot further worked than forged or bent to shape, whether or not deburred or					Name of the last o
	descaled	-	Free	6.8%	25%	Free
7307.91.91.00 7307.91.92.00	Of iron or non-alloy steel	-	10.2%	10.2%	30%	6.5%
7307.92	steel	-	12.2%	12.2%	30%	8%
7307.92.10.00 7307.92.20.00	Of iron or non-alloy steel	-	10.2%	10.2%	30%	6.5%
7307.93	steel	-100	12.2%	12.2%	30%	8%
7307.93.10.00 7307.93.20.00	Of iron or non-alloy steel	-	10.2%	10.2%	30%	6.5%
	steel	-	12.2%	12.2%	30%	8%
7307.99 7307.99.10.	Other tube or pipe fittings	o no seguina				
7007.33.10.	shape, whether or not deburred or	Property Community				
	descaled		Free	6.8%	25%	Free
	Couplings		The second second		To the same of the	estanta de com
90	Other	_				Vicanian in 15
7307.99.91.	Of iron or non-alloy steel		10.2%	10.2%	30%	6.5%
	Couplings	-			T I I	
90	Other	-				

(In accordance with the Harmonized System)

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Code	Description of Goods	Unit		Ta	riffs	regionesia e po realto camo miscoccio
or Number	Description of Goods	Meas.	ВР	MFN	Gen	GP
7307.99.92. 10 90	Of alloy steel other than stainless steel	-	12.2%	12.2%	30%	8%
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for used in structures, of iron or steel.					
7308.10.00.00	-Bridges and bridge-sections	-	10%	10.2%	35%	6.5%
7308.20.00. 10 90	-Towers and lattice masts	-	10%	10.2%	35%	6.5%
7308.30	-Doors, windows and their frames and thresholds for doorsSash, casement or frame sections, not punched, nor drilled, imported by manufacturers of metal window sash, casements or frames for use in the manufacture of such articles in their				Transport in the control of the cont	
The second secon	own factories	tonne	Free	\$6.94 /tonne	\$7.22 /tonne	Free
7308.30.90.	Other	No.	10%	10.2%	35%	6.5%
12 18 19	Domestic garage	No. No.		To a company of the c		-
20	Windows and their frames	No . No .		THE LOCAL PROPERTY AND ADDRESS OF THE PARTY AN	-	-
308.40.00.00	-Props and similar equipment for scaffolding, shuttering or pit-propping	No.	10%	10.2%	35%	6.5%
308.90	-Other	_	Free	Free	Free	Free

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	mangament southeast a state a se	
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP.	4
7308.90.20.00	Fabricated building components for the					The state of the s	
	construction or repair of silos for		0.004	0.004	050	1 504	1
7308.90.90.	storing ensilage	-	6.8%	6.8%	25%	4.5%	-
7300.90.90.	other plates, rods, angles, shapes,						1
	sections, tubes and the like, prepared						-
	for use in structures		10.2%	10.2%	30%	6.5%	
10	Ceilings, including frames for						
	suspended ceilings	-					
20	Roofing	-					
30 40	Siding, including soffit or fascia	-					!
40)	Assembled fence, including barriers or crossing gates	_					
	Other						i
91	Livestock pens or stalls	_					
92	Staircases	-					1
93	Roof decks or balconies	-					
94	Moulding or trim	-					
95 99	Grills, air diffusers or ducts	-					
99	Uther	-					1
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.						
7309.00.10.00	Dairy vats	_	Free	Free	35%	Free	
7309.00.20.00	Tanks for the storage of animal excreta .	-	6.8%	6.8%	25%	4.5%	i
7309.00.30.00	Bolted steel tanks for use in connection						4
	with oil or natural gas wells for						i.
and the second s	installation between the well-head assembly or surface oil pumping unit and						-
	the field marketing valve	_	Free	Free	Free	Free	1
7309.00.90.	Other containers of a capacity exceeding		1100	1100	1	1100	-
, , , , , , , , , , , , , , , , , , , ,	300 1		8%	8%	35%	5%	
10	Vacuum or pressure tanks	-					
20	Hot water storage tanks				and the second s		-
30	Septic tanks	-			1		į
90	Other	-					1
							1
					and the same of th		
							ł

(In accordance with the Harmonized System)

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Code	Description of Goods	Unit		18	riffs	1	
Number	Description of doods	Meas.	BP	HEN	Gen	6P	
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other						
	than compressed or liquefied gas), of iron						
	or steel, of a capacity not exceeding 300 l,						
	whether or not lined or heat-insulated, but						
	not fitted with mechanical or thermal						
	equipment.						
	equipment.						
7310.10	-Of a capacity of 50 l or more						
7310.10.10.	Tanks or drums		8%	8%	35%	5%	
70108108108	Tanks				-		
11	Pressure or vacuum.	_					
19	Other	_					
	Drums						
21	One-trip shippers	-					
29	Other	_					
7310.10.90.	Other containers of a capacity of 50 l						
	or more		10.2%	10.2%	35%	6.5%	
10	Cans	-					
90	Other	_					
	-Of a capacity of less than 50 l						
7310.21.00.	Cans which are to be closed by soldering						
	or crimping		10.2%	10.2%	35%	6.5%	
10	For food	-					
90	Other	-					
7310.29	Other						
7310.29.10.	Tanks or drums		8%	8%	35%	5%	
10	One-trip shippers	-					
90	Other	-					
	Other containers of a capacity of less						
	than 50 1						
7310.29.91.00	Cryogenic containers for use in the						
	shipment or storage of vaccines for						
	poultry		Free	Free	25%	Free	
7310.29.99.	Other		10.2%	10.2%	35%	6.5%	
10	Cans	-					
90	Other containers	-					
73.11	Containers for compressed or liquefied gas,						
	of iron or steel						
7011 00 10	0.112.			10.69	259	F	
7311.00.10.	Bottles and cylinders		Free	10.6%	25%	Free	
10		-					
20		-					
30 90		-					
	Other	_	10%	10.2%	35%	7%	
1211.00.90.00	Chief. Containers	-	10%	10.26	33%	1/6	

(In accordance with the Harmonized System)

	riffs	Ta		Unit		Code
GP GP	Gen	NEN	BP	of Meas.	Description of Goods	or Number
					Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	73.12
					-Stranded wire, ropes and cables	7312.10
					Ropes and cables, for use in commercial	7312.10.10.00
Free	25%	6.8%	Free	kg	fishing operations	
					Ropes and cables, for use exclusively in	7312.10.20.
					the operation of logging,including removal of the log from stump to skidway,	
					log dump or common or other carrier, but	
					excluding use for guy ropes or for	
5%	20%	8%	8%		braking logs going down grade	
				kg	Of a diameter not exceeding 25 mm	10
					Of a diameter exceeding 25 mm but	20
				kg	not more than 50 mm	
				kg	Of a diameter exceeding 50 mm	30 7312.10.30.00
7.5%	27.5%	17.5%	7.5%	kg	transmission belting	312.10.30.00
6%	25%	9.2%	9.2%	ng .	Other stranded wire, ropes and cables	7312.10.90.
					Stranded wire, reinforced, not alloyed	
					steel	
				kg	Of a diameter not exceeding 5 mm	11
				kg	Of a diameter exceeding 5 mm	12
					Stranded wire, not reinforded, not	
				l. a	alloyed steelOf a diameter not exceeding 5 mm	21
				kg kg	Of a diameter exceeding 5 mm	22
				Ng	Stranded wire, alloyed steel	22
				kg	Of a diameter not exceeding 5 mm	31
				kg	Of a diameter exceeding 5 mm	32
					Ropes and cables, containing eight	
				1	strands or less	
				kg	Of a diameter not exceeding 25 mm	41 42
				kg	not exceeding 50 mm	42
				kg	Of a diameter exceeding 50 mm	43
				9	Ropes and cables, containing more than	
					eight strands	
				kg	Of a diameter not exceeding 25 mm	51
					Of a diameter exceeding 25 mm but	52
				kg	not exceeding 50 mm	50
				kg	Of a diameter exceeding 50 mm	53
6.5%	35%	10.2%	10%		-Other	7312.90.00.
0.00		1000	20.0	kg	Slings	10
				kg	Other	90

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	8P	HEN	Gen	6P
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.					
7313.00.10. 10 20 7313.00.20.00	Barbed wire	kg kg	Free	6.8%	20%	Free
013:00:20:00	twisted double wire	kg	9.2%	9.2%	25%	6%
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.					
7314.11.00.00		kg	7.5%	8%	25%	5%
314.19.10.00 314.19.90.	Of a kind used as conveyor belts	kg	7.5% 7.5%	17.5%	27.5% 25%	7.5% 5%
20 90	Tire cord fabrics	kg kg				
7314.20.00.	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	kg kg	10%	10.2%	35%	6.5%
7314.30.00.	Other	kg				
10	the intersectionFencing	kg	7.5%	8%	25%	5%
21 22 29 30	For concrete pipe reinforcementFor other concrete reinforcementOther	kg kg kg kg				
7314.41.00. 10 20 30	-Other grill, netting and fencingPlated or coated with zinc	kg kg	7.5%	8%	25%	5%

(In accordance with the Harmonized System)

or Number 7314.42.00. 10 20	Description of Goods	of	1	Tariffs			
10 20		Heas.	BP	NEN	Gen	GP	
20	Plastic coated		7.5%	8%	25%	5%	
	Fencing	kq					
	Grill	kg					
30	Netting	kg					
7314.49.00.	Other		7.5%	8%	25%	5%	
10	Fencing	kg					
20	Grill	kg					
30	Netting	kg					
7314.50.00.00	-Expanded metal	kg	10%	10.2%	35%	6.5%	
73.15	Chain and parts thereof, of iron or steel.						
	-Articulated link chain and parts thereof						
7315.11.00.	Roller chain		10.2%	10.2%	25%	6.5%	
10	Offset sidebar	kg					
90	Other	kg	10.00	10.00	0.50	6 50	
7315.12.00.	Other chain	la m	10.2%	10.2%	25%	6.5%	
20	Detachable link	kg kg					
90	Other	kg					
7315.19.00.00	Parts	kg	10.2%	10.2%	25%	6.5%	
7315.20.00.00	-Skid chain	kg	10%	10.2%	35%	6.5%	
	-Other chain						
7315.81.00.00	Stud-link	kg	10.2%	10.2%	25%	6.5%	
7315.82	-Other, welded link						
7315.82.10.00	Produced from material of a diameter			100	500	F	
7315.82.20.00	of 28 mm or more	kg	Free	4%	5%	Free	
313.62.20.00	of less than 28 mm	kg	10.2%	10.2%	25%	6.5%	
7315.89	-Other	\ y	10.20	10.20	25%	0.00	
7315.89.10.00	Produced from material of a diameter						
	of 28 mm or more	kg	Free	4%	5%	Free	
7315.89.20.	Produced from material of a diameter	9					
	of less than 28 mm		10.2%	10.2%	25%	6.5%	
10	Bead or ball chain	kg					
20	Flat link	kg					
90	Other	kg					
7315.90	-Other parts						
7315.90.10.00	Links produced from material of a						
	diameter of 28 mm or more	kg	Free	4%	5%	Free	
7315.90.90.00	Other	kg	10.2%	10.2%	25%	6.5%	

(In accordance with the Harmonized System)

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Code	Description of Conde	Unit	Tariffs				
or Number	Description of Goods	Meas.	BP	MEN	Gen	6P	
73.16	Anchors, grapnels and parts thereof, of iron or steel.						
7316.00.10.00 7316.00.20.00	Of a weight of 18 kg or moreOf a weight of less than 18 kg	No.	Free 9.2%	Free 9.2%	Free 25%	Free 6%	
73.17	Mails, tacks, drawing pins, corrugated nails, staples (other than those of heading Mo. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.						
7317.00.11.00 7317.00.19. 10 91 92 7317.00.90.	Cut nails; wire roofing nails; wire nails of a length of 25 mm or moreCut nails	kg kg kg kg kg kg kg		0.90g/kg 1.76g/kg	1.10¢/kg 3.31¢/kg	0.60¢/kg 1.17¢/kg	
73.18	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.						
7318.11.00.00	-Threaded articlesCoach screws	-	13.8%	13.8%	30%	9% 8.5%	
7318.12.00.00	(1989) —Other wood screws (1987) (1988)	-	12.5% 13.8% 13.1% 12.5%	12.5% 13.8% 13.1% 12.5%	30% 30% 30%	8% 9% 8.5% 8%	
7318.13.00.00	(1989) Screw hooks and screw rings(1987) (1988) (1989)	-	12.5% 12% 11.1% 10.2%	12.5% 12% 11.1% 10.2%	30% 30% 30%	8% 8% 7%	

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
7318.14.00.00	Self-tapping screws (1987)	-	12%	12%	30%	8%
	(1988)		11.1%	11.1%	30%	7%
	(1989)		10.2%	10.2%	30%	6.5%
7318.15.00.	Other screws and bolts, whether or not					
	with their nuts or washers (1987)		12%	12%	30%	8%
	(1988)		11.1%	11.1%	30%	. 7%
	(1989)		10.2%	10.2%	30%	6.5%
	Cap screws					
11	Of a diameter not exceeding 5 mm	-				
12	Of a diameter exceeding 5 mm	-				
	Machine screws					
21	Sems	-				
29	Other machine screws	-				
	Other screws					
31	Aircraft	-				
32	Drywall	-				
33	Sems	-				
39	Other	-				
	Bolts					
41	Carriage	-				
42	Hex head or machine	-				
43	Plow	-				
. 44	Lag	_				
45	Aircraft	-				
49	Other	_				
7318.16.00.	Nuts		7.5%	12%	30%	7.5%
,01001000	(1988)		7.5%	11.1%	30%	7%
	(1989)		7.5%	10.2%	30%	6.5%
10	Lock	_	1			
20	Stop	-				
30	Wing	_				
90	Other	_				
7318.19.00.00	Other	_	10.2%	10.2%	30%	6.5%
7510.13.00.00			1			1
	-Non-threaded articles					
7318.21.00.00	Spring washers and other					
7010821800800	lock washers (1987)	_	7.5%	12%	30%	7.5%
	(1988)		7.5%	11.1%	30%	7%
	(1989)		7.5%	10.2%	30%	6.5%
7318 22 00 00	Other washers (1987)	_	7.5%	12%	30%	7.5%
7010.22.00.00	(1988)		7.5%	11.1%	30%	7%
	(1989)		7.5%	10.2%	30%	6.5%
7318.23.00.	Rivets		7.5%	12%	30%	7.5%
7510.25.00.	(1988)		7.5%	11.1%	30%	7%
	(1989)		7.5%	10.2%	30%	6.5%
10	Aircraft	_	7 . 5/6	201270	00.0	0.0.3
20	Blind	_				
90	Other					
7318.24.00.00			10%	10.2%	35%	6.5%
	-Other		10%	10.2%	35%	6.5%

TABLE 73.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 73-18

Code	Description C.O. I	Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	6P
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.					
7319.10.00.00	-Sewing, darning or embroidery needles	-	10%	11.3%	35%	7.5%
7319.20.00.00	-Safety pins	-	11.3%	11.3%	30%	7.5%
7319.30 7319.30.10.00 7319.30.90.00 7319.90.00.00	-Other pinsSpecially designed for marking systemsOther	-	Free 11.3%	4% 11.3% 11%	10% 30% 30%	Free 7.5%
73.20	Springs and leaves for springs, of iron or steel.					
7320.10.00. 10 90	-Leaf-springs and leaves therefor	-	10%	10.2%	35%	6.5%
7320.20.00. 10 20 90	-Helical springs		10%	10.2%	35%	6.5%
7320.90.00.00	-Other	-	10%	10.2%	35%	6.5%
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.					
20 30	-Cooking appliances and plate warmers -For gas fuel or for both gas and other fuels	No. No. No.	12.6%	12.6%	30%	8%

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	ВР	HEN	Gen	GP
7321.12.00.00 7321.13.00.00	For liquid fuel	No. No.	12.6%	12.6%	30% 30%	8% 8%
7321.81.00.	-Other appliancesFor gas fuel or both gas and other fuelsBoilers, heating, water or steam, not		12.6%	12.6%	30%	8%
20	exceeding 117.2 kw input	No.				
30	Boilers, heating, water or steam, exceeding 586.1 kw input	No.				
321.82.00.	For liquid fuel	No	12.6%	12.6%	30%	8%
20	Boilers, heating, water or steam, exceeding 117.2 kw but not exceeding	No.				
30	586.1 kw input	No.				
321.83.00.	For solid fuel	110 .	12.6%	12.6%	30%	8%
20	exceeding 117.2 kw input	No .				
30	586.1 kw input	No.				
7321.90	-Parts					
7321.90.10.00 7321.90.90.00	Of gas stoves or ranges	No. No.	13.4%	13.4%	30%	8.5% 8%
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot, air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motordriven fan or blower, and parts thereof,					
	of iron or steel. -Radiators and parts thereof					
7322.11.00.00 7322.19.00.00	Of cast iron	No.	11.3%	11.3%	30% 30%	7.5% 7.5%

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP.	
7322.90	-Other						
7322.90.10.00	Air heaters and parts thereof for						
	orchards	No.	Free	Free	Free	Free	
7322.90.90.	Other radiators, air heaters and hot air						
	distributors		11.9%	11.9%	30%	7.5%	
10	Hot water or steam heaters and						
	parts thereof	No.					
21	Warm air furnaces and parts thereof	No.					
22	Gas	No.					
28	Other	No.					
29	Parts	No a					
-	Other						
91	Gas fired unit heaters, including						
	parts	No.					
99	Other, including parts	No.					
73.23	Table bitches or about bounded anticles						
/3.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or						
	steel wool; pot scourers and scouring or						
	polishing pads, gloves and the like,						
	of iron or steel.						
7323.10.00.	-Iron or steel wool; pot scourers and						
	scouring or polishing pads, gloves and						
	the like		9.9%	9.9%	30%	6.5%	
10	Steel wool impregnated with soap	-					
90	Other	-					
	-Other						
7323.91.00.00	Of cast iron, not enamelled	-	10%	10.2%	35%	6.5%	
7323.92.00.00	Of cast iron, enamelled	-	10.2%	10.2%	35%	6.5%	
7323.93.00.	Of stainless steel		10%	10.2%	35%	6.5%	
10	Cooking utensils	-					
20	Trays	-					
30	Mixing bowls	-					
40 90	Bread boxes, canisters or cookie jars .	-					
7323.94.00.	Other	-					
7020034000	enamelled		10.2%	10.2%	45%	6.5%	
10	Cooking utensils	-	20.20	201270	10.0	3.0%	
20	Trays	-					
30	Bread boxes, canisters or cookie jars .	-					
80	Other household baskets, boxes and						
	cans	-					
	Other	_					
90			10.2%	10.2%	45%	6.5%	

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP
73.24	Sanitary ware and parts thereof, of iron or steel.					
7324.10.00.	-Sinks and wash basins, of stainless steel .		5%	11.3%	35%	5%
11	Kitchen	No.				
19	Other	No.				
20	Wash basins	No.				
	-Baths		F0.	11 00	0.50	F04
7324.21.00.00 7324.29	Of cast iron, whether or not enamelledOther	No.	5%	11.3%	35%	5%
7324.29.10.00	Stampings and assemblies thereof, for use					
	in the manufacture of baths	No.	Free	6.8%	25%	Free
7324.29.90.	Other baths		5%	11.3%	35%	5%
10	Stainless steel	No.				
20	Porcelain enamelled steel	No.				
90	Other	No.				
7324.90	-Other, including parts					
7324.90.10.	Sinks, wash basins, flush cisterns,			1		
	bidets and urinals		5%	11.3%	35%	5%
11	Kitchen, porcelain enamelled cast	No.				
12	Kitchen, porcelain enamelled steel	No.				
19	Other sinks	No.				
	Wash basins					
21	Porcelain enamelled cast iron	No.				
29	Other wash basins	No.				
30	Flush cisterns	No.				
40	Bidets and urinals	No.				
7324.90.90.	Other sanitary ware and parts thereof		10.2%	10.2%	45%	6.5%
10	Shower cabinets	-				
20	Toilets, stainless steel	-				
30	Portable sanitary ware, stainless					
	steel	-				
90	Other	-				
73.25	Other cast articles of iron or steel.					
7325.10	-Of non-malleable cast iron					
7325.10.10.00	In the rough	kg	9.2%	9.2%	27.5%	6%
7325.10.90.00	Other	kg	10%	10.2%	35%	6.5%

TABLE 73.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 73-22

Code	Description of Goods	Unit		Ta	ariffs		
Number	pescription of acous	Meas.	ВР	MEN	Gen	GP	
7325.91.00.	-OtherGrinding balls and similar articles for millsOf cast ironOther	kg ka	9.8%	9.8%	30%	6.5%	
7325.99.00.00	Other cast articles of iron or steel	-	9.4%	9.4%	30%	6%	
73.26	Other articles of iron or steel.						
7326.11	-Forged or stamped, but not further workedGrinding balls and similar articles for millsGrinding balls, not exceeding 9.525 mm						
7326.11.90.00	in diameter, and similar articles, for burnishing	kg kg	Free 10.2%	7.5% 10.2%	25% 35%	Free 6.5%	
7326.19.00.		kg kg	10.2%	10.2%	35%	6.5%	
21 22 23	Other forgingsOf carbon tool steel	kg kg					
28 29 30	Of mold steel	kg kg kg kg					
7326.20.00.	-Articles of iron or steel wire	-	10.2%	10.2%	45%	6.5%	
21 29 30		-					
7326.90	Other	-					
7326.90.10.00	Steel stanchions for confining livestock either in pens or individuallyIdentification bands for	-	Free	Free	Free	Free	
7326.90.30.00	migratory birds		Free Free	Free 6.3%	Free 12.5%	Free Free	

TABLE 73.2: (CONCL.)

CANADIAN CUSTOMS MOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP
Number 7326.90.90. 11 12 13 14 19 21 29 90	Other articles of iron or steel	Heas.	BP 10.2%	NF N 10.2%	Gen 45%	6P 6.5%



CHAPTER 73

APPENDIX



Chapter 73

ARTICLES OF IRON OR STEEL

Notes.

- 1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16mm.



Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.					
7301.10 7301.10.10 7301.10.90	00	-Sheet piling Not further worked than hot-rolled Other	tonne	5% 10.2%	6.8% 10.2%	20% 40%	4.5% 6.5%
301.20.00		-Angles, shapes and sections Of a height exceeding 635mm Of a height not exceeding 635mm		10.2%	10.2%	40%	6.5%
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.					
7302 . 10 7302 . 10 . 10	00	-Rails Worn railway rails	tonne	Free	Free	Free	Free
7302.10.20	10	non-alloy steel	kg	5%	6.8%	20%	Free
7302.10.90	10		kg kg	5%	7.8%	20%	Free
7302.20.00		-Sleepers (cross-ties)		10.2%	10.2%	40%	6.5%
7302.30.00	00	-Switch blades, crossing frogs, point rods and other crossing pieces	kg	10.2%	10.2%	30%	6.5%
7302.40.00	00	-Fish-plates and sole plates	tonne	\$5.51 /tonne	\$7.12 /tonne	\$8.82 /tonne	\$4.74 /tonne
		-Other Splice bars		\$5.51 /tonne	\$7.12 /tonne	\$8.82 /tonne	\$4.74 /tonne
7302.90.90	00	Other	kg	10.2%	10.2%	35%	6.5%
73.03							
7303.00		Tubes, pipes and hollow profiles, of					
7303.00.10 7303.00.90	00	cast ironNot finned, threaded or flanged		7 . 5% 10%	8% 10.2%	25% 35%	Free 6.5%
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.					
7304.10.00		-Line pipe of a kind used for oil or gas pipelines		9.2%	9.2%	30%	6%

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7304 . 10 . 00 cont' d	12	Cold-finished	kg kg				
7304.20		-Casing, tubing and drill pipe, of a kind used in the drilling for oil or					
7304.20.10	10		kg	Free	Free	Free	Free
7304.20.90	10	Other	kg kg	5%	6.8%	20%	4.5%
7304.31.00	10		kg kg	Free	4%	10%	Free
7304.39.00	21 22 29 90	Pressure tubes or pipes:Power boilerOther boilerOtherOtherOther	, g g g g	10.2%	10.2%	30%	6.5%
	21 22 29 90	Pressure tubes or pipes:Other boilerOtherOther	kg kg kg kg				
7304.41.00	10	-Other, of circular cross-section, of stainless steel:Cold-drawn or cold-rolled (cold-reduced)	kg	Free	4.5%	10%	Free
7304.49.00	21 29 90 10 21 29 90	Power boilerOtherOtherMechanical tubes or pipesPower boilerOther		12.2%	12.2%	30%	8%
7304.51.00	10	-Other, of circular cross-section, of other alloy steel:Cold-drawn or cold-rolled (cold-reduced)	kg kg	Free	4 . 5%	10%	Free
7304.59.00	20	Other	kg kg kg	12.2%	12.2%	30%	8%
7304.90 7304.90.11 7304.90.12			kg	Free	4%	10%	Free
7304.90.12		Of alloy steel Other. Mechanical tubes or pipes	kg kg kg	Free 12.2%	4.5%	10% 30%	Free 8%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or					
		steel. -Line pipe of a kind used for oil or					
305.11.00	10	gas pipelines :Longitudinally submerged arc weldedOf iron or non-alloy steel	kg	9.2%	9.2%	30%	6%
305.12.00 305.19.00	00	<i>Of alloy steel</i> Other, longitudinally welded Other.	kg kg kg	9.2% 9.2%	9.2% 9.2%	30% 30%	6% 6%
305.20.00	00	-Casing of a kind used in the drilling for oil or gas	kg	5%	6.8%	20%	4 . 5%
305.31		-Other, welded:Longitudinally weldedOf iron or non-alloy steel		10.2%	10.2%	30%	6.5%
	20	Mechanical tubes or pipes Pressure tubes or pipes Otner	kg kg kg				
305.31.20	11	Of alloy steel	kg	12.2%	12.2%	30%	8%
	12	Pressure tubes or pipesOf therOf alloy steel other than stainless steel;	kg kg				
	21 22 29	Pressure tubes or pipesOther	kg kg kg				
7305.39 7305.39.10 7305.39.20	00	OtherOf iron or non-alloy steel	kg kg	10.2%	10.2%	30% 30%	6 . 5% 8%
7305.90 7305.90.10 7305.90.20		-Other Of iron or non-alloy steel Of alloy steel	kg kg	10.2%	10.2%	30% 30%	6.5% 8%
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded,					
		riveted or similarly closed), of iron or steel.					
7306 . 10 . 10		-Line pipe of a kind used for oil or gas pipelines Of a diameter exceeding 265mm		9.2%	9.2%	30%	6%
	20	Of iron or non-alloy steelOf alloy steelOf a diameter not exceeding 265mm:	kg kg				
306.10.21 306.10.22	00	Of iron or non-alloy steelOf alloy steelCasing and tubing of a kind used in	kg kg	10.2%	10.2%	30% 30%	6.5% 8%
306.20.00	10	the drilling for oil or gasCasing.	kg kg	5%	6.8%	20%	4.5%
306.30.00		Other, welded, of circular cross-section, of iron or non-alloy steel		10.2%	10.2%	30%	6.5%
	11	Of a diameter exceeding 115mm: Pressure tubes or pipes	kg kg				
	21	Of a diameter not exceeding 115mm: Pressure tubes or pipes	kg kg				

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7306.40.00	10	-Other, welded, of circular cross-section, of stainless steelPressure tubes or pipes	kg kg	12.2%	12.2%	30%	8%
7306.50.00		-Other, welded, of circular cross-section, of other alloy steelPressure tubes or pipes	kg kg	12.2%	12.2%	30%	8%
		-Other, welded, of non-circular cross-sectionOf iron or non-alloy steel		10.2% 12.2%	10.2%	30% 30%	6.5% 8%
		-OtherOf iron or non-alloy steel		10.2%	10.2%	30% 30%	6.5% 8%
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.					
		-Cast fittings:Of non-malleable cast ironOther	_	10.2%	10.2% 10.2%	30% 30%	6.5% 6.5%
7307.21	00	-Other, of stainless steel:FlangesNot further worked than forged or bent to shape, whether or not					
7307.22.00	00	deburred or descaled. Other. Threaded elbows, bends and sleeves Butt welding fittings. Other	-	Free 12.2% 12.2% 12.2%	6.8% 12.2% 12.2% 12.2%	25% 30% 30% 30% 30%	Free 8% 8% 8%
		Not further worked than forged or bent to shape, whether or not deburred or descaled	-	Free 12.2%	6.8%	25% 30%	Free 8%
7307.91 7307.91.10	00	-Other:FlangesNot further worked than forged or bent to shape, whether or not		_			
7307.91.91 7307.91.92		Of alloy steel other than stainless	-	10.2%	6.8%	30%	6.5%
7307.92 7307.92.10 7307.92.20			-	12.2%	12.2%	30%	6.5%
7307.93 7307.93.10 7307.93.20				12.2%	12.2%	30%	6.5%
7307.99		steel	-	12.2%	12.2%	30%	8%
		deburred or descaled		Free	6.8%	25%	Free 6.5%
7307.99.91	00	Of iron or non-alloy steel	-	10.2%	10.2/6	30%	0.578

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.					
7308.10.00	00	-Bridges and bridge-sections	-	10%	10.2%	35%	6.5%
7308.20.00	10	-Towers and lattice masts	-	10%	10.2%	35%	6.5%
7308.30 7308.30.10	00	-Doors, windows and their frames and thresholds for doorsSash, casement or frame sections, not punched, drilled nor further worked, when imported by manufacturers of metal window sash, casements or frames for use in the					
		manufacture of such articles, in their own factories	tonne	Free	\$6.94 /tonne	\$7.22 /tonne	Free
7308.30.90	11 12 13 19 20 30	OtherSlidingRoll-upViherVindows and their framesVindows and their frames.	NO NO NO NO NO NO	10%	10.2%	35%	6.5%
7308.40	00	-Props and similar equipment for scaffolding, shuttering or pit-proppingRoof and wall support systems for mines, including yielding props, chocks, roof-bars and chock release					
7308.40.90	00	apparatus	No No	Free 10%	10.2%	Free 35%	Free 6.5%
7308.90 7308.90.10 7308.90.20		-OtherSilage caps	-	Free	Free	Free	Free
7308.90.90	10	for storing ensilage	-	6.8% 10.2%	6.8%	25% 30%	4.5% 6.5%
	50	PartitionsFlooringSiding. including soffit or fasciaPanels or other separately	-				
	70	imported parts of portable/prefabricated buildingsAssembled fence, including barriers or crossing gates	-				
	91 92 93	Other:Livestock pens or stallsStaircases	-				
	94 95 99	Grills, air diffusers or ducts	-				

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
73.09							
7309.00		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
7309.00.10		Dairy vats	-	Free	Free	35%	Free
7309.00.30		excreta	-	6.8%	6.8%	25%	4.5%
7309.00.90	10 20 30 90	with oil or natural gas wellsOtherVacuum or pressure tanksHot water storage tanks	-	Free 8%	Free 8%	Free 35%	Free 5%
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
7310.10 7310.10.10	11	-Of a capacity of 50 litres or moreTanks or drumsIanks:Pressure or vacuumOther	-	8%	8%	35%	5%
7310.10.90	21 29 10 90	unums: One-trip shippers. Other. Cans. Other	-	10.2%	10.2%	35%	6.5%
7310.21.00	10	-Of a capacity of less than 50 litres:Cans which are to be closed by soldering or crimpingFor food.	-	10.2%	10.2%	35%	6.5%
7310.29 7310.29.10	10	OtherTanks or drumsOne-trip shippersOther	-	8%	8%	35%	5%
7310.29.91	00	Cryogenic containers for use in the shipment or storage of vaccines for	_	Free	Free	25%	Free
7310.29.99	10	poultry. Other Cans Other	-	10.2%	10.2%	35%	6.5%
73.11							
7311.00.00	10 20 30 90	Containers for compressed or liquefied gas, of iron or steelFor torchesSouba tanksOne-trip shippersOther		10%	10.2%	35%	6.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.					
7312.10 7312.10.10 7312.10.20	00	-Stranded wire, ropes and cablesRope or cable, for use in commercial fishing operationsRope or cable, not to be used for guy ropes or in braking logs going down grade, for use exclusively in the operation of logging, such	kg	Free	6.8%	25%	Free
	10	operation to include removal of the log from stump to skidway, log dump, or common or other carrier	kg	8%	8%	20%	5%
7312.10.30	30	not more than 50mm	kg kg				
7312.10.90		belting. Other	kg	7.5% 9.2%	17.5% 9.2%	27.5% 25%	7.5% 6%
	11	Of a diameter not exceeding 5mm Of a diameter exceeding 5mm Other strand, not alloyed:	kg kg				
	21 22 31	Of a diameter not exceeding 5mmOf a diameter exceeding 5mmOther alloyed strand:Of a diameter not exceeding 5mm	kg kg				
	32	Of a diameter not exceeding 5mmRope or cable, eight strand or under:	kg				
	41 42	Of a diameter not exceeding 25mm Of a diameter exceeding 25mm but not more than 50mm	kg kg				
	51	Of a diameter exceeding 50mm Rope or cable, over eight strand: Of a diameter not exceeding 25mm	kg kg				
	52	Of a diameter exceeding 25mm but not more than 50mm	kg kg				
7312.90.00	10	-Other. Slings. Other.	kg kg	10%	10.2%	35%	6.5%
73.13							
7313.00		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or					
7313.00.10	10		kg	Free	6.8%	20%	Free
313.00.90	20	Not galvanized	kg kg	9.2%	9.2%	25%	6%
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.					
7314.11.00 7314.19	00	-Woven products:Of stainless steel	kg	7.5%	8%	25%	5%
	00	Of a kind used as conveyor belts	kg	7.5%	17.5%	27.5%	7.5%

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7314.19.90	10 20 90	Other. Insect screening. Tire cord fabric or plies	kg kg kg	7.5%	8%	25%	5%
7314.20.00	00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm² or more	kg	10%	10.2%	35%	6.5%
7314.30.00	10 20 30	-Other grill, netting and fencing, welded at the intersectionFencingGrillNetting.	kg	7.5%	8%	25%	5%
7314.41.00	20	-Other grill, netting and fencing:Plated or coated with zincFancingGrill.	kg kg	7.5%	8%	25%	5%
7314.42.00	10	NettingPlastic coatedFencingGrillNetting.		7 . 5%	8%	25%	5%
7314.49.00	10	Other		7 . 5%	8%	25%	5%
7314.50.00	00	-Expanded metal	kg	10%	10.2%	35%	6.5%
73.15		Chain and parts thereof, of iron or steel.					
7315.11 7315.11.10	00	offset sidebar type roller chain used in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock				_	
7315.11.90	10		kg kg	Free 10.2%	10.2%	Free 25%	6.5%
7315.12.00	20	Other chain. Detachable link. Silent chain.	kg kg kg	10.2%	10.2%	25%	6.5%
7315.19.00	90	<i>Other</i>	kg kg	10.2%	10.2%	25%	6.5%
7315.20.00	00	-Skid chain	kg	10%	10.2%	35%	6.5%
7315.81.00 7315.82 7315.82.10			kg	10.2%	10.2%	25%	6.5%
7315.82.20		diameter of 28mm or more	kg	Free	4%	5%	Free
7315.89 7315.89.10		diameter of less than 28mmOtherProduced from material having a		10.2%	10.2%	25%	6.5%
		diameter of 28mm or more	kg	Free	4%	5%	Free

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7315.89.20	10	Produced from material having a diameter of less than 28mmBead or ball chain		10.2%	10.2%	25%	6.5%
		-Other partslinks, produced from material having a diameter of 28mm or more	kg kg	Free 10.2%	4% 10.2%	5% 25%	Free 6.5%
73.16 7316.00		Anchors, graphels and parts thereof, of					
7316.00.10	00	iron or steelOf a weight of 18kg or more	No No	Free 9.2%	Free 9.2%	Free 25%	Free 6%
73.17 7317.00		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of					
7317.00.10	10	<pre>copperCut nails; wire roofing nails; wire nails of a length of 25mm or moreCut nailsRoofing nails</pre>	kg kg	1.76¢/kg	1.76¢/kg	3.31¢/kg	1.17¢/kg
7317.00.90	92 93 99 10 20 30 40	Spiral shank Spiral shank Ringed shank Other Other	kg kg kg	10.2%	10.2%	35%	6.5%
73.18	The state of the s	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
7318.11.00	00	-Threaded articles: Coach screws	-		13.8%(87 13.1%(88		9%(87) 8.5%(88)
7318.12.00	00	Other wood screws	-	12.5%(89 13.8%(87 13.1%(88	12.5%(89 13.8%(87 13.1%(88	30%(89) 30%(87) 30%(88)	8%(89) 9%(87) 8.5%(88)
7318.13.00	00	Screw hooks and screw rings	-	12%(87)	12.5%(89 12%(87) 11.1%(88	30%(87)	8%(89) 8%(87) 7%(88)
7318.14.00	00	Self-tapping screws		12%(87)		30%(87)	6.5%(89) 8%(87) 7%(88)
7318.15.00		Other screws and bolts, whether or not with their nuts or washers		12%(87)	10.2%(89 12%(87) 11.1%(88 10.2%(89	30%(87)	8%(87) 7%(88) 6.5%(89)
	11	Cap screws:	-				

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7318.15.00							
cont'd	12	Of a diameter exceeding 5mm	-				
		Machine screws:					
	21	Sems	-				
	29	Other	-				
	31	Other screws: Aircraft	_				
	32	Drywall	_				
	33	Sems	-				
	39	Other	-				
		Bolts:					
	41	Carriage	-				
	42	Hex head or machine	-				
	43	Plow	_				
	45	Aircraft	_				
	49	Other	-				
7318.16.00		Nuts			12%(87)	30%(87)	7.5%(87)
				7.5%(88)	11.1%(88		7%(88)
				7.5%(89)	10.2%(89	30%(89)	6.5%(89)
	10	Lock	-				
	20	Stop					
	90	Other	_				
7318.19.00		Other	-	10.2%	10.2%	30%	6.5%
		-Non-threaded articles:					
7318.21.00	00	Spring washers and other lock washers.	-	7.5%(87)	12%(87)	30%(87)	7.5%(87)
				7.5%(88)	11.1%(88	30%(88)	7%(88)
7040 00 00		Other weekens	_	7.5%(89)	10.2%(89	30%(89)	6.5%(89)
/318.22.00	00	Other washers	_	7.5%(88)	11.1%(88		7%(88)
				7.5%(89)	10.2%(89	30%(89)	6.5%(89)
7318.23.00		Rivets		7.5%(87)	12%(87)	30%(87)	7.5%(87
				7.5%(88)	11.1%(88	30%(88)	7%(88)
				7.5%(89)	10.2%(89	30%(89)	6.5%(89)
		Aircraft					
		Blind	-				
7240 24 00		Other		10%	10.2%	35%	6.5%
		Other	_	10%	10.2%	35%	6.5%
7516.25.00		o their		10%	10.270	0070	0.0%
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.					
7319.10.00	00	-Sewing, darning or embroidery needles	-	10%	11.3%	35%	7.5%
7319.20.00	00	-Safety pins	_	11.3%	11.3%	30%	7.5%
7319.30		-Other pins					
7319.30.10	00	Specially designed for marking		Free	4%	10%	Free
7319.30.90	100	systems	_	11.3%	11.3%	30%	7.5%
	00			1		00%	1
7319.90.00	00	-Other	-	1 1%	11%	30%	7%
73.20		Springs and leaves for springs, of iron or steel.					
7330 10 00		-loof-conings and looves thought		10%	10.2%	35%	6.5%
7320.10.00	10	-Leaf-springs and leaves therefor	_	10%	10.2%	33%	6.5%
		Other					
	90						

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7320.20.00	10 20 90	-Helical springsFor furnitureFor motor vehicles.		10%	10.2%	35%	6.5%
320.90.00	00	-Other	-	10%	10.2%	35%	6.5%
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.					
7321.11.00	10 20 30 40	-Cooking appliances and plate warmers:For gas fuel or for both gas and other fuels	No No No	12.5%	12.5%	30%	8%
7321.12.00 7321.13.00	90	Other. For liquid fuel. For solid fuel.	No No No	12.5% 12.5%	12.5% 12.5%	30% 30%	8% 8%
7321.81.00	00	-Other appliances:For gas fuel or both gas and other	No	12.5%	12.5%	30%	8%
7321.82.00 7321.83.00		fuelsFor liquid fuelFor solid fuel	No No	12.5%	12.5%	30% 30%	8% 8%
7321.90.00	00	-Parts	No	12.5%	12.5%	30%	8%
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.					
7322.11.00 7322.19.00	00	-Radiators and parts thereof: Of cast iron	No No	11.3%	11.3%	30% 30%	7.5% 7.5%
7322.90 7322.90.10	00	-Other Air heaters and parts thereof for orchards	No	Free	Free	Free	Free
7322.90.90	10	Other Hot water or steam heaters, including parts	No	11.9%	11.9%	30%	7.5%
	21	Warm air furnaces: Gas	No No				
	28 29	Other:	No No				
	91	Gas fired unit heaters Other, including parts	No No				
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.					

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7323.10.00		-Iron or steel wool; pot scourers and					
		scouring or polishing pads, gloves and		9.9%	9.9%	30%	6.5%
	10	the like	_	3.3%	5.5%	30%	0.5%
	90	Other	-				
		-Other:		. ==4			
7323.91.00	00	Of cast iron, not enamelled	_	10%	10.2%	35% 35%	6.5%
7323.92.00	00	Of stainless steel		10%	10.2%	35%	6.5%
		Cooking utensils	-				
	20	Trays	_				
	40						
		jars	-				
7323.94.00	90	Other	-				
7323.94.00		steel, enamelled		10.2%	10.2%	45%	6.5%
	10	Cooking utensils	-				
	20	Trays	-				
		jars	-				
		Other:					
	91	Household baskets, boxes or cans Other	_				
7323.99.00			-	10.2%	10.2%	45%	6.5%
73.24		Sanitary ware and parts thereof, of iron or steel.					
7324.10.00		-Sinks and wash basins, of stainless					
		steel		5%	11.3%	35%	5%
	11	Sinks: Kitchen	No				
	19	Other	No				
	20	Wash basins	No				
7004 04 00	-	-Baths:	No	5%	11.3%	35%	5%
7324.21.00	00	Of cast iron, whether or not enameliedOther	NO	5%	11.3%	35%	570
7324.29.10	00	Stampings, or assemblies thereof,					
		for use in the manufacture of bath	No	Free	6.8%	25%	Free
7324.29.90	00	tubs	No No	5%	11.3%	35%	5%
7324.90		-Other, including parts					
7324.90.10		Sinks, wash basins, flush cisterns,					
		bidets or urinals		5%	11.3%	35%	5%
	11	Kitchen, porcelain enamelled cast					
		iron	No				
	12	Kitchen, porcelain enamelled steel	No No				
	19	Wash basins:	140				
	21	Porcelain enamelled cast iron					
	29	Other	No No				
		Other	No				
7324.90.90	ì	Other		10.2%	10.2%	45%	6.5%
	10	Shower cabinets	-				
73.25		Other cast articles of iron or steel.					
7325.10		-Of non-malleable cast iron					
7325 10 10			kg	9.2%	9.2%	27.5%	6.5%
7325.10.90	00	Other	kg	10%	10.2%	35%	6.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7325.91.00	1	Grinding balls and similar articles					
		for mills		9.8%	9.8%	30%	6.5%
	10	Cast iron	kg				
	90	Other	kg				
7325.99	100	Other Flanged casing heads; screwed casing					
7325.99.10	100	heads for surface casings exceeding					
		273mm in outside diameter, or rated					
		for service in working pressures					
		exceeding 14MPa W.O.G. (water, oil,					
		gas); all the foregoing for use in the exploration, discovery,					
		development, maintenance, testing,					
		depletion or production of oil or					
		natural gas wells or potash or rock					
		salt deposits	-	Free	Free	Free	Free
7325.99.90	00	Other	-	9.8%	9.8%	30%	6.5%
73.26		Other articles of iron or steel.					
		Savered on examined but not funther					
		-Forged or stamped, but not further worked:					
7326.11.00	00	Grinding balls and similar articles					
		for mills	kg	10.2%	10.2%	35%	6.5%
7326.19.00		Other		10.2%	10.2%	35%	6.5%
	11	Closed die forgings: Of carbon steel	kg				
	19	Other	kg				
	1	Other forgings:			ļ		
	21	Of carbon tool steel	kg				
	22	Of high speed steel	kg				
		Of mold steel	kg kg			ļ	
		Other	kg				
	30	Stampings	kg				
7326.20.00		-Articles of iron or steel wire		10.2%	10.2%	45%	6.5%
7020.20.00	10	Lacing for belting	-	10.2%	10.2%	10,0	
	1	Cages:					
	21	For birds	-				
	29	Other	-				
		Fibre steel strapping	_				
7326.90	100	Steel stanchions for confining					
7326.90.10	100	livestock either in pens or					
		individually	-	Free	Free	Free	Free
7326.90.20	00	Identification bands for migratory		_			_
7006 00 00	000	birds	-	Free	Free	Free	Free
7326.90.30	00	Flanged casing heads; screwed casing heads for surface casings exceeding					
		273mm in outside diameter, or rated					
		for service in working pressures					
		exceeding 14MPa W.D.G. (water, oil,					
		gas); all the foregoing for use in					
		the exploration, discovery, development, maintenance, testing,					
		depletion or production of oil or					
		natural gas wells or potash or rock					
		salt deposits	-	Free	Free	Free	Free
7326.90.40		Pitless well heads and parts thereof.	-	Free	6.3%	12.5%	5.5%
7326.90.90		Other		10.2%	10.2%	45%	6.5%
	11	Materials handling equipment:	_				
	12	Pallets	-				
		Tote boxes	-				
	14	Bins and hoppers	-				
	19	Other	-				
	1	Safety or fire fighting equipment:					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	21	Ladders Other Other	-				

CHAPTER 74

Copper and Articles Thereof

A. Introduction

Proposed Chapter 74 incorporates, in whole or in part, 78 items of the Customs Tariff, as listed below:

```
17900-1 Labels ... shipping, price or other tags, tickets or labels ...
20800-1 Argols; arsenic sulphides ... copper, crude precipitate of ...
28900-1 Baths, bathtubs, basins ... of earthenware, stone ... n.o.p.
*34200-2 Phosphor copper and phosphor bronze in blocks, bars, plates ...
*34205-1 Copper alloys containing boron, for use ... as a flux ...
34705-1 Materials ... (in manufacturing compounds of tungsten carbide)
34800-1 Copper scrap ... copper in pigs ... cathode plates ... for melting
*34815-1 Brass scrap and brass in blocks, ingots or pigs ...
*34820-1 Copper in bars or in rods ... (in manufacturing wire and cables)
*34825-1 Brass or copper tubing...coated with metal, and not polished, bent...
34835-1 Electrolytic copper powder ... (in Canadian manufactures)
34840-1 Scrap of copper or brass ... (in Canadian manufactures)
*34845-1 Electrolytic copper wire bars (in Canadian manufactures)
*34850-1 Copper ... piercing billets ... for pipes or tubes
*34900-1 Brass in bars and rods, in coil ... in strips ...
*34903-1 Copper chromium alloy billets ... for use in Canadian manufactures
34905-1 Alloys of copper, n.o.p. ... namely: sheets, plates ...
*34907-1 Copper beryllium alloys, namely: ingots, sheets ...
*34908-1 Alloy copper bars ... for ... welding electrodes ...
        Metals, n.o.p., not including alloys, in lumps, powders ...:
35101-1 Other than the following (see 35102-1 to 35106-1)
 35200-1 Brass and copper nails ... bells ... brass or copper, n.o.p.
*35200-2 Copper or copper alloy angles, shapes, sections ... n.o.p.
35215-1 Screws of brass, copper or other metal, n.o.p.
*35235-1 ... bronze shells ... not made ... for paper-making machinery
*35250-1 Brass couplings ... for use in ... garden or lawn hose
35525-1 Thermostatic metals ... for use in Canadian manufactures
35530-1 Metal alloy ingots ... for use in Canadian manufactures
35600-1 Britannia metal ... nickel silver ... in ingots or blocks, n.o.p.
*35605-1 Nickel silver and German silver in bars, rods, strips ...
35700-1 Britannia metal, nickel silver ... not plated, n.o.p.
35800-1 Anodes of nickel, zinc, copper, silver or gold
36100-1 Gold and silver leaf ... brocade and bronze powders
 36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
 36510-1 Wire or strip...brass or nickel silver...for use in...jewellery...
        Wire of all metals or alloys thereof, n.o.p.:
         Single, not coated or covered:
40121-1 Copper and nickel
40122-1 Single, coated or covered
40123-1 Twisted, braided, bunched ... cables rope and strand
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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*40130-1 Wire cloth or woven wire ... of copper or alloys of copper
*40135-1 Copper wire ... for use in ... coaxial cable
*40136-1 Copper wire ... for use in ... railway locomotives ...
*40150-1 Unplated nickel silver wire ... (spectacle and eyeglass frames)
40160-1 Silver-plated ... wire ... for insulated high temperature wire ...
 40956-1 Axles, belts ... for use with ... (agricultural machinery)
 40958-1 Articles and materials ... used in the processing ... animal semen
*43851-1 Brass or bronze sheet ... (in manufacturing split-type bushings)
43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
 44022-1 Manufactures of iron, brass ... not made ... (for ships, vessels)
 44059-1 Parts ... not made ... for use in aircraft ...
 44062-1 Parts ... for use in civil aircraft
 44110-1 Materials or parts ... (for use in manufacturing rifles)
 44200-1 Articles ... for use in agricultural machinery ...
 44205-1 Materials ... not made ... for use in machinery ...
 44300-2 Apparatus for cooking, designed for household use ...
 44300-3 Apparatus for heating buildings, designed for household use ...
*44501-1 Banding ... material ... (in manufacturing lamps and light fixtures)
44541-1 (Articles ... in manufacturing loudspeakers)
 44544-1 Transistors and other semiconductor devices; parts thereof
 44550-1 (Articles ... in manufacturing radios, TV apparatus, record players)
 44585-1 Parts ... (in manufacturing electric lamps)
 44588-1 Copper-clad laminates ... (in manufacturing printed circuit boards)
 45110-1 Needles, of any material or kind, n.o.p.
         Pins manufactured from wire of any metal:
 45116-1 N.O.p.
 45310-1 Stampings of metal ... (in manufacturing covered buckles and buttons)
 46500-1 Signs ... letters and numerals ... of any material other than paper
 47000-1 Patterns of iron, steel, brass or other metals, not being models
 47900-1 Materials ... (for medical equipment or goods for the disabled)
*48400-1 Cups, brass ... (in manufacturing paper shells or cartridges)
 49220-1 Materials for use in the manufacture of goods (petroleum industry)
 51400-1 Coffins and caskets, and metal parts thereof
 59600-1 (Piano and organ parts)
 69105-1 Communion sets ... benitiers ... religious statues, medals ...
 69605-1 Apparatus...not made...(for use in schools, libraries, art galleries)
 69615-1 (Films) ... sound recordings ... (educational, scientific type)
 71100-1 All goods not enumerated in this schedule ...
 84900-1 Goods which enter into the cost of manufacture of fertilizers ...
 95002-1 All parts and accessories ... equipment in automobiles ...
 95004-1 All parts, and accessories ... original equipment in buses ...
 95006-1 All parts, and accessories ... specified commercial vehicles ...
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B. The Board's Analysis and Recommendations

The Board received one brief relating to this Chapter, from Canbro Inc. Canbro asked for additional statistical subdivisions of heading No. 74.06 dealing with, "Copper powders and flakes". The Board concurs with the proposal (see Table 74.1).

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Canbro also pointed out that copper is produced in Canada in the form of "grain". Nonetheless, in the HS or in Explanatory Notes there is no definition of the term "grain" and its classification is not clear. Essentially, this product is a course powder of copper. But "grain" is not always fine enough to be considered as a powder per se in the HS by reason of Note 6(b) to Section XV which specifies that all metal powders are "products of which 90% or more by weight" must pass through a sieve "having a mesh aperture of 1 mm". Where copper grain meets this definition, it would fall under heading No. 74.06 respecting powders and flakes; otherwise it would fall under heading No. 74.03 covering unwrought copper and copper alloys. For greater clarity, the Board recommends(1) that a new statistical line, 7403.19.90.10, be added under tariff line 7403.19.90 to provide for "grain".

As a result of the Board's analysis, and pursuant to the Corrigendum received for this Chapter, a basic re-structuring of the provision under heading Nos. 74.07 and 74.08 is recommended. These revisions are necessary in order to bring forward into the HS those existing <u>Customs Tariff</u> provisions(2) which define copper wire as not exceeding one-half inch (12.7 mm) maximum cross-sectional dimension. The effect of the Corrigendum is to introduce new breakouts based on this 12.7 mm criterion under heading Nos. 74.07 (Copper bars, rods and profiles) and 74.08 (Copper wire). The revisions made to heading Nos. 74.07 and 74.08 of this Chapter also take into account certain classification differences between the present system and the HS. Under the present tariff, wire can be either "in coils" or "cut to length", whereas, in the HS, wire can only be a coiled product.

The Board recommends the following revised subdivisions of heading Nos. 74.07 and 74.08:

74.07	Copper bars, rods and profiles.	MFN Rate
7407.10	-Of refined copperUnworked	
7407.10.11.00	Bars and rods, of a maximum cross- sectional dimension not exceeding 12.7 mm kg	4.5%
7407.10.12.	Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm; profiles	4%
11	Bars and rods (except wire bars and	
	wire rods)	10.3%(3)

⁽¹⁾ A similar recommendation has been made respecting "grain" when of aluminum (see Chapter 76).

⁽²⁾ See also the more detailed discussion presented in the Board's analysis of Chapter 76, which deals with aluminum and aluminum products. Corresponding changes are also made respecting nickel and nickel products (Chapter 75).

⁽³⁾ Reflects a rate revision, from 10.2 p.c. to 10.3 p.c., pursuant to Reference 159.

			MFN Rate
7407.21	-Of copper alloys Of copper-zinc base alloys (brass) Unworked		
7407.21.11.00	Bars and rods, of a maximum cross- sectional dimension not exceeding 12.7 mm	kg	4.5%
7407.21.12.	Bars and rods, of a maximum cross- sectional dimension exceeding 12.7 mm;		, av
10 20	profiles	kg kg	4%
7407.21.20.00 7407.22	Worked	kg	10.3%(1)
7407.22.11.00 7407.22.12.	Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mmBars and rods, of copper-nickel base alloys (cupro-nickel), of a maximum cross-	kg	4.5%
10 20 7407.22.13.00	sectional dimension exceeding 12.7 mm; profiles	kg kg	4%
, , , , , , , , , , , , , , , , , , , ,	alloys (nickel silver), of a maximum cross-sectional dimension exceeding 12.7 mm	kg	6.8%
7407.22.20.00 7407.29	Worked	kg	10.3%(1)
7407.29.11.00	Bars and rods, of a maximum cross- sectional dimension not exceeding 12.7 mm	kg	4.5%
7407.29.12.	Bars and rods, of a maximum cross- sectional dimension exceeding 12.7 mm; profiles		4%
11 12	alloysBars and rods	kg kg	
21 22	Of copper beryllium alloysBars and rodsProfiles	kg kg	
91 92	Of other alloys	kg	
7407.29.20.00	Profiles	kg kg	10.3%(1)

⁽¹⁾ Reflects a rate revision, from 10.2 p.c. to 10.3 p.c., pursuant to Reference 159.

		MFN Rate
74.08	Copper wire.	
7408.11	-Of refined copper -Of which the maximum cross-sectional dimension exceeds 6 mmNot exceeding 12.7 mm	
7408.11.11.00	Not coated nor covered kg	4.5%
7408.11.12.00	Coated or covered kgExceeding 12.7 mm	10.2%
7408.11.21.00 7408.11.22.00 7408.19	Not coated nor covered kgCoated or covered kgOther	4% 10.2%
7408.19.10.00	Not coated nor covered kg	4.5%
7408.19.20.00	Coated or covered kg	10.2%
7408.21	-Of copper alloysOf copper-zinc base alloys (brass)Not exceeding 12.7 mm	
7408.21.11.00	Not coated nor covered kg	4.5%
7408.21.12.00	Coated or covered kg	10.2%
7408.21.21.00	Not coated nor covered kg	4%
7408.21.22.00	Coated or covered kg	10.2%
7408.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)Not exceeding 12.7 mm	
7408.22.11.00	Not coated nor covered kg	4.5%
7408.22.12.00	Coated or covered kg	10.2%
	Of copper-nickel base alloys (cupro- nickel), exceeding 12.7 mm	
7408.22.21.00	Not coated nor covered kg	4%
7408.22.22.00	Coated or covered kgOf copper-nickel-zinc base alloys (nickel-silver), exceeding 12.7 mm	10.2%
7408.22.31.00	Not coated nor covered kg	6.8%
7408.22.32.00	Coated or covered kg	10.2%
7408.29	Other Not exceeding 12.7 mm	
7408.29.11.00	Not coated nor covered kg	4.5%
7408.29.12.00	Coated or covered kg	10.2%
7408.29.21.00	Not coated nor covered kg	4%
7408.29.22.00	Coated or covered kg	10.2%

Consequent to Reference 159, tariff rate adjustments have been implemented for tariff items 35200-1, which pertains to various manufactures of brass or copper, and 44300-2, which covers apparatus for cooking. The Board recommends that the resulting rate changes be incorporated into the Schedule for Chapter 74.

The MFN rate for tariff item 35200-1, which has recently been revised from 10.2 p.c. to 10.3 p.c., pertains to numerous products covered by this Chapter. In addition to those rate recommendations already discussed for heading No. 74.07, the MFN rate should also be revised, from 10.2% to 10.3%, for the following tariff lines:

7403.19.90 7403.21.90 7403.22.00 7403.23.90 7403.29.90.00 7405.00.00.00 7409.11.20.00 7409.21.20.00 7409.21.20.00	7409.40.20.00 7409.90.20.00 7410.11.20.00 7410.12.20.00 7410.22.20.00 7411.10.20.00 7411.21.20.00 7411.21.20.00 7411.22.20.00	7412.20.00.00 7413.00.00 7415.21.00.00 7415.29.00 7415.32.00 7415.39.00.00 7416.00.00.00 7418.10.00 7419.10.00.00 7419.91.90
7409.29.20.00 7409.31.20.00 7409.39.20.00	7411.29.20.00 7412.10.00.00	7419.91.90 7419.99.90

The Board notes, further, that the trade-weighted average rate of 10.6%, as shown in the draft Schedule under heading No. 74.06, should be amended to incorporate the rate adjustment for tariff item 35200-1. The revised MFN rate is 10.7% as shown in Table 74.2 (tariff lines 7406.10.20 and 7406.20.20).

Other changes have been made, respecting Reference 159, which relate to tariff item 44300-2, "apparatus for cooking ... parts thereof". Extracts have been introduced respecting electric coffee makers and parts for gas stoves or ranges and, for the goods remaining under tariff item 44300-2 (now 44300-10) the MFN rate has been adjusted upwards, from 12.5 p.c. to 12.6 p.c. The Board recommends the break-out below to incorporate these recent amendments into the referred Schedule:

MFN

		Rate
Delete the rate following:	es of duty under 7417.00.00 and add the	
7417.00.10.00	Cooking apparatus No. Parts of cooking apparatus	12.6%
7417.00.21.00	Of gas stoves and ranges No.	13.4%
7417.00.29.00	Other No.	12.6%
7417.00.30.00	Heating apparatus and parts thereof No.	12.5%

Other nomenclature changes recommended by the Board for this Chapter are indicated in Table 74.1.

Table 74.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7402.00.00.10	Black copper and blister copper Cuivre noir et cuivre blister	2
7403.13.00.10	New classOxygen free (Nos. 101 and 102)	5
7403.13.00.90	New classOther	5
7403.19.10	Ingots, ingot-bars and slabs Lingots, barres et plaques	2
7403.19.10.11	New classFire refined	5
7403.19.10.19	New classOther	5
7403.19.10.20	Ingot-bars and slabs	2
7403.19.90	Other forms of refined copper	3
7403.19.90.10	Renumber 7403.19.90.20	6
7403.19.90.10	New classGrain	6
7403.19.90.30	New class Cakes	5
7403.19.90.31	New classOxygen free (Nos. 101 and 102) Sans oxygène (n°s 101 et 102)	5

HS Code	Description of Goods	for Change
7403.19.90.39	New classOther	5
7403.21.10	Ingots, billets, ingot-bars and slabs Lingots, billettes, barres et plaques	2
7403.21.10.30	Ingot-bars and slabs	2
7403.21.90	Other forms of copper-zinc	3
7403.23.10	Ingots, billets, ingot-bars and slabs Lingots, billettes, barres et plaques	2
7403.23.10.30	Ingot-bars and slabs	2
7403.23.90	Other forms of copper-nickel or copper-nickel-zinc	3
7403.29.90.00	Other copper alloys	3
7404.00.29	Other alloys	2
7406.10.10.10	New classBy electrolytic deposition	6
7406.10.10.90	New classOther	6
7406.10.20.10	New classOf copper-zinc base alloys (brass)	6
7406.10.20.20	New classOf copper-tin base alloys (bronze) A base de cuivre-étain (bronze)	6
7406.10.20.90	New classOther	6
7406.20.10.10	New classPowders	6

HS Code	Description of Goods	for Change
7406.20.10.20	New classFlakes	6
7406.20.20.10	New classPowders of copper-zinc base alloys (brass)	6
7406.20.20.20	New class Flakes of copper-tin base alloys (bronze) . Paillettes à base de cuivre-étain (bronze)	6
7406.20.20.90	New classOther	6
7409.11.10.10	Renumber 7409.11.10.20	2
7409.11.10.20	Renumber 7409.11.10.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.11.10.21	Renumber 7409.11.10.12	2
7409.11.10.22	Renumber 7409.11.10.11	2
7409.19.10.10	Renumber 7409.19.10.20	2
7409.19.10.20	Renumber 7409.19.10.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.19.10.21	Renumber 7409.19.10.12	2
7409.19.10.22	Renumber 7409.19.10.11	2
7409.21.10.10	Renumber 7409.21.10.20	2
7409.21.10.20	Renumber 7409.21.10.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.21.10.21	Renumber 7409.21.10.12	2
7409.21.10.22	Renumber 7409.21.10.11	2
7409.29.10.10	Renumber 7409.29.10.20	2
7409.29.10.20	Renumber 7409.29.10.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2

HS Code	Description of Goods	Reason for Change
7409.29.10.21	Renumber 7409.29.10.12	2
7409.29.10.22	Renumber 7409.29.10.11	2
7409.31.10.10	Renumber 7409.31.10.20	2
7409.31.10.20	Renumber 7409.31.10.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.31.10.21	Renumber 7409.31.10.12	2
7409.31.10.22	Renumber 7409.31.10.11	2
7409.39.10.10	Renumber 7409.39.10.20	2
7409.39.10.20	Renumber 7409.39.10.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.39.10.21	Renumber 7409.39.10.12	2
7409.39.10.22	Renumber 7409.39.10.11	2
7409.40.11	Of copper-nickel base alloys (cupro-nickel)	2
7409.40.11.10	Renumber 7409.40.11.20	2
7409.40.11.20	Renumber 7409.40.11.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.40.11.21	Renumber 7409.40.11.12	2
7409.40.11.22	Renumber 7409.40.11.11	2
7409.40.12	Of copper-nickel-zinc base alloys (nickel silver)	2
7409.40.12.10	Renumber 7409.40.12.20	2
7409.40.12.20	Renumber 7409.40.12.10Of a thickness not exceeding 4.75 mm D'une épaisseur n'excédant pas 4,75 mm	2
7409.40.12.21	Renumber 7409.40.12.12	2

		Reason for
HS Code	Description of Goods	Change
7409.40.12.22	Renumber 7409.40.12.11	2
7409.90.10.11	Renumber 7409.90.10.13	2
7409.90.10.12	Of a thickness not exceeding 4.75 mm and a width exceeding 508 mm	2
7409.90.10.13	Renumber 7409.90.10.11Of a thickness not exceeding 4.75 mm and a width not exceeding 508 mm D'une épaisseur n'excédant pas 4,75 mm et d'une largeur n'excédant pas 508 mm	2
7409.90.10.21	Renumber 7409.90.10.23	2
7409.90.10.22	Of a thickness not exceeding 4.75 mm and a width exceeding 508 mm	2
7409.90.10.23	Renumber 7409.90.10.21Of a thickness not exceeding 4.75 mm and a width not exceeding 508 mm D'une épaisseur n'excédant pas 4,75 mm et d'une largeur n'excédant pas 508 mm	2
7409.90.10.91	Renumber 7409.90.10.93	2
7409.90.10.92	Of a thickness not exceeding 4.75 mm and a width exceeding 508 mm	2
7409.90.10.93	Renumber 7409.90.10.91Of a thickness not exceeding 4.75 mm and a width not exceeding 508 mm D'une épaisseur n'excédant pas 4,75 mm et d'une largeur n'excédant pas 508 mm	2
7410.11.10.10	New classOf a thickness not exceeding 0.025 mm D'une épaisseur n'excédant pas 0,025 mm	5
7410.11.10.20	New class Of a thickness exceeding 0.025 mm D'une épaisseur excédant 0,025 mm	5
7410.11.10.21	New classOf a width not exceeding 508 mm D'une largeur n'excédant pas 508 mm	5

HS Code	Description of Goods	for Change
7410.11.10.22	New classOf a width exceeding 508 mm	5
7410.12.10.10	New class Of a thickness not exceeding 0.025 mm D'une épaisseur n'excédant pas 0,025 mm	5
7410.12.10.20	New class Of a thickness exceeding 0.025 mm D'une épaisseur excédant 0,025 mm	5
7410.12.10.21	New classOf a width not exceeding 508 mm	5
7410.12.10.22	New classOf a width exceeding 508 mm	5
7411.10.10.10	Delete all statistical classes from 7411.10.10.10 to 7411.29.10.90 and replace with the following 16 entries	5
7411.10.10.10	For plumbing	
7411.10.10.11	Of an external diameter not exceeding 105 mm	
7411.10.10.12	Of an external diameter exceeding 105 mm . D'un diamètre extérieur excédant 105 mm	
7411.10.10.20	For refrigeration or air conditioning (ACR) Pour réfrigération ou climatisation	
7411.10.10.30	Industrial or commercial	
7411.10.10.90	Other	
7411.21.10.10	For plumbing	
7411.21.10.20	For condenser or heat exchanger Pour condensateur ou échangeur de chaleur	
7411.21.10.30	Industrial or commercial	

HS Code	Description of Goods	Reason for Change
7411.21.10.90	Other	
7411.22.10.10	For condenser or heat exchanger Pour condensateur ou échangeur de chaleur	
7411.22.10.20	Industrial or commercial	
7411.22.10.90	Other	
7411.29.10.10	For condenser or heat exchanger Pour condensateur ou échangeur de chaleur	
7411.29.10.20	Industrial or commercial	
7411.29.10.90	Other	
7412.10.00.10	New classPressure type	5
7412.10.00.11	New class Wrought	5
7412.10.00.19	New classOther	5
7412.10.00.20	New classDrainage type	5
7412.10.00.21	New class Wrought	5
7412.10.00.29	New classOther	5
7412.10.00.90	New classOther	5

HS Code	Description of Goods	Reason for Change
7412.20.00.10	Delete 7412.20.00.10 and 7412.20.00.20 and replace with the following seven entries	5
7412.20.00.10	Pressure type	
7412.20.00.11	Forged	
7412.20.00.12	Cast	
7412.20.00.19	Other	
7412.20.00.20	Drainage type	
7412.20.00.21	Cast	
7412.20.00.29	Other	
7413.00.00.10	Cables	2
7413.00.00.90	Renumber 7413.00.00.20Stranded wire, plaited bands and the like	4
7415.29.00.90	Other articles, not threaded	3
7417.00.00.10	Delete this class	6
7417.00.00.20	Delete this class	6
7418.10.00.10	Renumber 7418.10.00.20Ustensiles de cuisine	2
7418.10.00.20	Renumber 7418.10.00.10	2
7419.91.10.00	Anodes pour galvanoplastie	2
7419.91.10.10	New classNot alloyed	5

HS Code	Description of Goods	Reason for Change
7419.91.10.20	New classAlloyed	5
7419.91.90.10	Delete from 7419.91.90.10 to 7419.91.90.30 and replace with the following eleven entries	5
7419.91.90.10	Castings, not alloyed	
7419.91.90.20	Castings, alloyed	1
7419.91.90.21	Die castings	
7419.91.90.22	Sand castings	
7419.91.90.23	Continuous castings	
7419.91.90.24	Centrifugal castings	
7419.91.90.29	Other	
7419.91.90.30	Forgings	
7419.91.90.31	Not alloyed	
7419.91.90.32	Alloyed	
7419.91.90.40	Mouldings and stampings	
7419.99.10.00	Anodes pour galvanoplastie	2
7419.99.10.10	New classNot alloyed	5
7419.99.10.20	New classAlloyed	5

HS Code	Description of Goods	for Change
7419.99.20.00	Caskets and coffins	2
7419.99.90	Other articles of copper	3
7419.99.90.20	Quincaillerie de poteaux de lignes télégraphiques, y compris les tiges de mise à la terre	1

Chapter 74

COPPER AND ARTICLES THEREOF

Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

El	ement	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other el	.ements*, each	0.3

^{*} Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorous falls in heading No. 28.48.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds $6\,$ mm.

(q) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel, of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 74.09 and 74.10 apply, <u>inter alia</u>, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP.
74.01	Copper mattes; cement copper (precipitated copper).					
401.10.00.00	-Copper mattes	kg	Free	Free	3.31¢/kg	Free
7401.20.00.00	-Cement copper (precipitated copper)	kg	Free	Free	Free	-
74.02						
7402.00.00.	Unrefined copper; copper anodes for electrolytic refining		Free	Free	10%	Free
10 20	Black copper and blister copper Anodes for electrolytic refining	kg kg				
74.03	Refined copper and copper alloys, unwrought.					
	-Refined copper					
7403.11.00.00	Cathodes and sections of cathodes	kg	Free	Free	3.31¢/kg	Free
7403.12.00.00	Wire-bars	kg	4%	4%	10%	Free
7403.13.00.	Billets		Free	Free	3.31g/kg	Free
10	Oxygen free (Nos. 101 and 102)	kq				
90	Other	kq				
7403.19	Other	3				
7403.19.10.	Ingots, ingot-bars and slabs		Free	Free	3.31g/kg	Free
10	Grain	ka			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Ingots	" "				
21	Fire refined	ka				
29	Other	kg				
30	Ingot-bars and slabs	kg				
7403.19.90.	Other forms of refined copper		10.3%	10.3%	30%	6.5%
10	Grain	kg				
20	Shot	kg				
	Cakes					
31	0xygen free (Nos. 101 and 102)	kg				
39	Other	kg				
90	Other	kg				
	-Copper alloys					
7403.21	Copper-zinc base alloys (brass)		1			
7403.21.10.	Ingots, billets, ingot-bars and slabs		4%	4%	10%	Free
10	Ingots	kg				
20	Billets	kg				
30	Ingot-bars and slabs	kg				
7403.21.90.	Other forms of copper-zinc		10.3%	10.3%	30%	6.5%
10	Shot	kg				
90	Other	kg		1		

(In accordance with the Harmonized System)

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Code	Description of Cont.	Unit		Ta	riffs		
or Number	Description of Goods	Meas.	BP	NEN	Gen	GP	
7403.22.00.	Copper-tin base alloys (bronze)	kg	10.3%	10.3%	30%	6.5%	
20 30	Billets	kg kg					
90 403.23	Other	kg					
7403.23.10.	(nickel silver)Ingots, billets, ingot-bars and slabs		Free	Free	Free	Free	
10	Ingots	kg					
20 30	Billets	kg kq					
7403.23.90.	Other forms of copper-nickel or copper-						
10	nickel-zinc	la -	10.3%	10.3%	30%	6.5%	
90	Shot	kg kg					
7403.29	Other copper alloys (other than master alloys of heading No. 74.05)	, ng					
7403.29.10.	Copper beryllium or copper phosphor alloys		4%	4%	25%	Free	
11	Copper beryllium alloys	kg					
19	Other	kq					
20	Copper phosphor alloys	kg					
7403.29.90.00	Other copper alloys	kg	10.3%	10.3%	30%	6.5%	
74.04	Copper waste and scrap.						
7404.00.10.00	Not alloyed	kg	Free	Free	3.31g/kg	Free	
7404.00.21.00	Copper-zinc base alloys (brass)	kg	4%	4%	10%	Free	
7404.00.29.	Other alloys	ka	10.2%	10.2%	25%	6.5%	
90	Other	kg kg					
74.05							
7405.00.00.00	Master alloys of copper	kg	10.3%	10.3%	30%	6.5%	
74.06	Copper powders and flakes.						
7406.10 7406.10.10.	Powders of non-lamellar structure		Free	4%	25%	Free	
10	By electrolytic deposition	kg	1100	170	200	1166	
90	Other	kg					

(In accordance with the Harmonized System)

or	1		Unit Tariffs of					
Number	Description of Goods	Meas.	BP	HEN	Gen	GP		
406.10.20.	Alloyed		10.7%	10.7%	30%	7%		
10	Of copper-zinc base alloys (brass)	kg						
20	Of copper-tin base alloys (bronze)	kg						
90	Other	kg						
406.20	-Powders of lamellar structure; flakes							
406.20.10.	Not alloyed		Free	4%	25%	Free		
10	Powders	kg						
20	Flakes	kg						
406.20.20.	Alloyed		10.7%	10.7%	30%	7%		
10	Powders of copper-zinc base alloys							
	(brass)	kg						
20	Flakes of copper-zinc base alloys							
	(bronze)	kq						
90	Other	kg						
4.07	Copper bars, rods and profiles.							
407.10	-Of refined copper							
	Unworked							
407.10.11.00					-			
	sectional dimension not exceeding							
	12.7 mm	kg	4.5%	4.5%	25%	3%		
407.10.12.	Bars and rods, of a maximum cross-							
	sectional dimension exceeding 12.7 mm;							
	profiles		4%	4%	30%	Free		
	Bars and rods							
11	Bars and rods (except wire bars and							
	wire rods	kq						
12		kg						
20		kg						
407.10.20.00		ka	10.3%	10.3%	30%	6.5%		
407.10.20.00		Ny	10.3%	10.5%	30%	0.5%		
407.21	-Of copper alloys Of copper-zinc base alloys (brass)							
407.621	Unworked							
1/07 01 11 00								
407.21.11.00								
	sectional dimension not exceeding		1 500	1 594	250	200		
	12.7 mm	kg	4.5%	4 5%	25%	3%		
407.21.12.	Bars and rods, of a maximum cross-							
	sectional dimension exceeding 12.7 mm;							
	profiles		4%	4%	30%	Free		
10	Bars and rods	kg						
20	Profiles	kg						
407.21.20.00	Worked	kg	10.3%	10.3%	30%	6.5%		

(In accordance with the Harmonized System)

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Code		Unit		Ta	riffs		
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	GP	
7407.22	Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver) Unworked						
7407.22.11.00	Bars and rods, of a maximum cross- sectional dimension not exceeding 12.7 mm	ka	4.5%	4.5%	25%	3%	
7407.22.12.	Bars and rods, of copper-nickel base alloys (cupro-nickel), of a maximum cross-sectional dimension exceeding	Kg	4.3%	4.5%	25%	3%	
	12.7 mm; profiles		4%	4%	30%	Free	
10	Bars and rods	kg					
20 7407.22.13.00	Profiles	kg					
	12.7 mm	kg	5%	6.8%	10%	4.5%	
7407.22.20.00	Worked	kg	10.3%	10.3%	30%	6.5%	
7407.29	Other Unworked						
7407.29.11.00	Bars and rods, of a maximum cross- sectional dimension not exceeding 12.7 mm	l.a	4.5%	4.5%	25%	3%	
7407.29.12.	Bars and rods, of a maximum cross- sectional dimension exceeding 12.7 mm;	kg	4.0%	4.5%	25%	3%	
	profiles		4%	4%	30%	Free	
11	Bars and rods	kg					
12	Profiles	kg					
	Of copper beryllium alloys						
21	Bars and rods	kg					
22	Profiles	kg					
0.1	Of other alloys						
91 92	Bars and rods	kg kg					
7407.29.20.00	Worked	ka	10.3%	10.3%	30%	6.5%	
1407823820800		, Ny	20.00	10000	00%	0 0 0 0 0	
74.08	Copper wire.						
	-Of refined copper						
7408.11	Of which the maximum cross-sectional dimension exceeds 6 mm						
	Not exceeding 12.7 mm						
7408.11.11.00	Not coated nor covered	kg	4.5%	4.5%	25%	3%	
7408.11.12.00	Coated or covered	kg	10%	10.2%	25%	6.5%	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	6P
	Exceeding 12.7 mm					
7408.11.21.00	Not coated nor covered	kg	4%	4%	30%	Free
7408.11.22.00	Coated or covered	kg	10%	10.2%	25%	6.5%
7408.19	Other					
7408.19.10.00	Not coated nor covered	kg	4.5%	4.5%	25%	3%
7408.19.20.00	Coated or covered	kg	10%	10.2%	25%	6.5%
	-Of copper alloys					
7408.21	Of copper-zinc base alloys (brass)					
	Not exceeding 12.7 mm					
7408.21.11.00	Not coated nor covered	kg	4.5%	4.5%	25%	3%
7408.21.12.00	Coated or covered	kg	10%	10.2%	25%	6.5%
	Exceeding 12.7 mm					
7408.21.21.00	Not coated nor covered	kg	4%	4%	30%	Free
7408.21.22.00	Coated or covered	kg	10%	10.2%	25%	6.5%
7408.22	Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys					
	(nickel silver)					
	Not exceeding 12.7 mm			4.5%	0584	3%
7408.22.11.00	Not coated nor covered	kg	4.5%		25%	0.0
7408.22.12.00	Coated or covered	kg	10%	10.2%	25%	6.5%
	Of copper-nickel base alloys					
	(cupro-nickel), exceeding 12.7 mm					
7408.22.21.00	Not coated nor covered	kg	4%	4%	30%	Free
7408.22.22.00	Coated or covered	kg	10%	10.2%	25%	6.5%
	Of copper-nickel-zinc base alloys					
	(nickel silver), exceeding 12.7 mm				4.00	
7408.22.31.00	Not coated nor covered	kg	5%	6.8%	10%	4.5%
7408.22.32.00	Coated or covered	kg	10%	10.2%	25%	6.5%
7408.29	Other					
	Not exceeding 12.7 mm					
7408.29.11.00	Not coated nor covered	kg	4 5%	4.5%	25%	3%
7408.29.12.00	Coated or covered	kg	10%	10.2%	25%	6.5%
	Exceeding 12.7 mm					
7408.29.21.00	Not coated nor covered	kg	4%	4%	30%	Free
7408.29.22.00	Coated or covered	kg	10%	10.2%	25%	6.5%
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.					
	-Of refined copper					
7409.11	In coils					
7409.11.10.			4%	4%	10%	Free
	Of a thickness not exceeding 4.75 mm					
11	Of a width not exceeding 508 mm	kg				
12	Of a width exceeding 508 mm	kg				
20	Of a thickness exceeding 4.75 mm	kg				
	Worked		10.3%	10.3%	30%	6.5%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	Meas.	ВР	MEN	Gen	GP
7409.19	Other					
7409.19.10.	Unworked		4%	4%	10%	Free
	Of a thickness not exceeding 4.75 mm	. 1				
11	Of a width not exceeding 508 mm	kg				
12	Of a width exceeding 508 mm	kg				
20 7409.19.20.00	Of a thickness exceeding 4.75 mm	kg	10.3%	10.3%	30%	6.5%
7409.19.20.00	Worked	kg	10.3%	10.3%	30%	0.5%
7409.21	-Of copper-zinc base alloys (brass)					
7409.21	In coils		4%	4%	25%	Free
7409.21.10.	Unworked		4%	4%	25%	Free
11	Of a width not exceeding 508 mm	م با				
12	Of a width not exceeding 500 mm	kg kg				
20	Of a thickness exceeding 4.75 mm	kg kg				
7409.21.20.00		kg	10.3%	10.3%	30%	6.5%
7409.21.20.00	Other	N. y	2010/0	20.00	00.3	0.00
7409.29.10.	Unworked		4%	4%	25%	Free
	Of a thickness not exceeding 4.75 mm					
11	Of a width not exceeding 508 mm	kg				
12	Of a width exceeding 508 mm	kg				
20	Of a thickness exceeding 4.75 mm	kg				
7409.29.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
	-Of copper-tin base alloys (bronze)					
7409.31	In coils					
7409.31.10.	Unworked		4%	4%	25%	Free
	Of a thickness not exceeding 4.75 mm					
11	Of a width not exceeding 508 mm	kg				
12		kg				
20	0, 4 0,120,11000 0,100001113 ,070 ,	kg				
7409.31.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
7409.39	Other		1.04	100	0.5%	5
7409.39.10.			4%	4%	25%	Free
11	Of a thickness not exceeding 4.75 mm	le a				
	Of a width not exceeding 508 mm	kg kg				
20	3	kg kg				
7409.39.20.00		kg	10.3%	10.3%	30%	6.5%
7409.40	-Of copper-nickel base alloys (cupro-nickel)					
	or copper-nickel-zinc base alloys					
	(nickel silver)					
	Unworked					
7409.40.11.	Of copper-nickel base alloys					
	(cupro-nickel)		4%	4%	25%	Free
	Of a thickness not exceeding 4.75 mm					
11	Of a width not exceeding 508 mm	kg				
12	Of a width exceeding 508 mm	kg				
20	Of a thickness exceeding 4.75 mm	kg				

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP
7409.40.12.	Of copper-nickel-zinc base alloys					
	(nickel silver)		5%	6.8%	10%	4.5%
	Of a thickness not exceeding 4.75 mm					
11	Of a width not exceeding 508 mm	kg				
12	Of a width exceeding 508 mm	kg				
20	Of a thickness exceeding 4.75 mm	kg				
7409.40.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
7409.90	-Of other copper alloys					
7409.90.10.	Unworked		4%	4%	25%	Free
	Of phosphor copper or phosphor bronze					
	alloys					
11	Of a thickness not exceeding 4.75 mm					
	and a width not exceeding 508 mm	kg				
12	Of a thickness not exceeding 4.75 mm					
	and a width exceeding 508 mm	kg				
13	Of a thickness exceeding 4.75 mm	kg				
	Of copper beryllium alloys					
21	Of a thickness not exceeding 4.75 mm					
	and a width not exceeding 508 mm	kg				
22	Of a thickness not exceeding 4.75 mm					
	and a width exceeding 508 mm	kg				
23	Of a thickness exceeding 4.75 mm	kg				
	Of other alloys					
91	Of a thickness not exceeding 4.75 mm					
	and a width not exceeding 508 mm	kg				
92	Of a thickness not exceeding 4.75 mm					
	and a width exceeding 508 mm	kg				
93	Of a thickness exceeding 4.75 mm	kg				
7409.90.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
74.10	Copper foil (whether or not printed or					
	backed with paper, paperboard, plastics or					
	similar backing materials) of a thickness					
	(excluding any backing) not exceeding					
	0.15 mm.					
	-Not backed					
7410.11	Of refined copper					
7410.11.10.			4%	4%	10%	Free
10	Of a thickness not exceeding 0.025 mm .	kg				
	Of a thickness exceeding 0.025 mm					
21	Of a width not exceeding 508 mm	kg				
22	Of a width exceeding 508 mm $\cdot \cdot \cdot \cdot$	kg				
7410.11.20.00	Worked	kg	10.3%	10.3%	30%	6.5%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Decembra of Cont	Unit		Ta	riffs	
or Number	Description of Goods	Meas.	BP	NF N	Gen	GP
7410.12	Of copper alloys					
7410.12.10.	Unworked		4%	4%	25%	Free
10	0, 0 0000000000000000000000000000000000	'kg				
	Of a thickness exceeding 0.025 mm					
21	Of a width not exceeding 508 mm	kg				
22	Of a width exceeding 508 mm	kg				
7410.12.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
7410.21	-Backed					
7410.21	Of refined copper	1	4%	4%	10%	Free
	Unworked	kg		10.3%	30%	6.5%
7410.21.20.00 7410.22	Worked	kg	10.3%	10.36	30%	0.5%
7410.22	Of copper alloys	kg	4%	4%	25%	Free
7410.22.10.00	Unworked	kg kg	10.3%	10.3%	30%	6.5%
7410.22.20.00	MUINGU	ng	20.00	20.00	000	0.00
74.11	Copper tubes and pipes.					
7411.10	-Of refined copper					
7411.10.10.	Unworked		4%	4%	30%	Free
	For plumbing					
11	Of an external diameter not exceeding					
	105 mm	kg				
12	Of an external diameter exceeding					
	105 mm	kg				
20	For refrigeration or air					
	conditioning (ACR)	kg				
30	Industrial or commercial	kg				
90	Other	kg				
7411.10.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
	-Of copper alloys					
7411.21	Of copper-zinc base alloys (brass)			1.0		
7411.21.10.	Unworked		4%	4%	30%	Free
10	For plumbing	kg				
20		kg				
30	Industrial or commercial	kg				
90	Other	kg	10.3%	10.3%	30%	6 59
7411.21.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
7411.22	Of copper-nickel base alloys		-			
	(cupro-nickel) or copper-nickel-zinc base					
7/11 02 10	alloys (nickel silver)		1.00	1.9	30%	5000
7411.22.10.	Unworked	li a	4%	4%	30%	Free
10	1	kg				
20	Industrial or commercial	kg				
90	Other	kg kg	10.3%	10.3%	30%	6.5%
7411.22.20.00						

(In accordance with the Harmonized System)

Code	Description of Conda	Unit		Ta	riffs	
or Number	Description of Goods	Meas.	ВР	MEN	Gen	G P
7411.29	Other					
7411.29.10.	Unworked		4%	4%	30%	Free
10	For condenser or heat exchanger	kg				
20	Industrial or commercial	kg				
90	Other	kg				
7411.29.20.00	Worked	kg	10.3%	10.3%	30%	6.5%
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).					
7412.10.00.	-Of refined copper		10.3%	10.3%	30%	6.5%
	Pressure type					
11	Wrought	-				
19	Other	-				
21	Drainage type					
29		_				
90	Uther					
90						
412.20.00.	-Of copper alloys		10.3%	10.3%	30%	6.5%
11	Forged	-				
12	Cast	-				
19	Other	-				
	Drainage type					
21	Cast	-				
29	Other	-				
90	Other	-				
74.13	Ohan dada tara and an and and and and					
413.00.00.	Stranded wire, cables, plaited bands and the like, of copper, not electrically					
	insulated		10.3%	10.3%	25%	6.5%
			10.0%	10.0%	200	0.50%
	Cables					
11	Not alloyed	kg				
12		kg				
20	Stranded wire, plaited bands and the					
	like	kg				
4.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.					
7414.10.00.00	-Endless bands, for machinery	m ²	10.2%	10.2%	30%	6.5%

(In accordance with the Harmonized System)

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Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	MEN	Gen	GP GP
414.90.00.00	-Other	kg	10.2%	10.2%	30%	6.5%
4.15	Mails, tacks, drawing pins, staples (other than those of heading Mo. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.					
7415.10.00. 10 20 30 90	-Nails and tacks, drawing pins, staples and similar articles	kg kg kg kg	10.2%	10.2%	30%	6.5%
7415.21.00.00 7415.29.00. 10 90	-Other articles, not threadedWashers (including spring washers)Other	- - -	10.3%	10.3%	30% 30%	6.5%
7415.31.00.00 7415.32.00. 10 20 30 7415.39.00.00	-Other threaded articlesScrews for woodOther screws; bolts and nutsScrewsBoltsNutsOther	-	10.2% 10.3%	10.2%	35% 35% 30%	6.5% 6.5%
74.16 7416.00.00.00	Copper springs	-	10.3%	10.3%	30%	6.5%
74.17	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.					
7417.00.10.00 7417.00.21.00 7417.00.29.00 7417.00.30.00	Parts of cooking apparatus	No. No. No.	12.6% 13.4% 12.6% 12.5%	12.6% 13.4% 12.6% 12.5%	30% 30% 30% 30%	9.5% 8%

(In accordance with the Harmonized System)

Code		Unit	PAGE 74-15 Tariffs				
ar	Description of Goods	of				T	1
Number		Meas.	BP	ME N	Gen	GP	-
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.						
7418.10.00. 10 20 90	Cooking utensils	-	10.3%	10.3%	45%	6.5%	
7418.20.00.00	-Sanitary ware and parts thereof	-	10.2%	10.2%	45%	6.5%	
74.19	Other articles of copper.						
7419.10.00.00	-Chain and parts thereof	-	10.3%	10.3%	30%	6.5%	
7419.91	-Other Cast, moulded, stamped or forged, but						
7419.91.10.	not further workedAnodes for electro-plating	kg	Free	Free	10%	Free	
7419.91.90. 10	Castings, alloyed	kg kg	10.3%	10.3%	40%	Free	
21 22 23 24	Die castings	kg kg kg kg					
29	Other	kg					
	Alloyed	kg kg kg					
7419.99 7419.99.10.		kg	Free	Free	10%	Free	
7419.99.20.00 7419.99.90. 10	Caskets and coffins	kg No.	15%	15%	25% 30%	10%	
90	ground rods	-					



CHAPTER 74

APPENDIX



Chapter 74

COPPER AND ARTICLES THEREOF

Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
\$n	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other	elements *, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 28.48.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 74.14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles of products of other headings.

Heading Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

- In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickelzinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
74.01		Copper mattes; cement copper (precipitated copper).					
7401.10.00	00	-Copper mattes	kg	Free	Free	3.31¢/kg	Free
7401.20.00	00	-Cement copper (precipitated copper)	kg	Free	Free	Free	-
74.02							
7402.00.00	10 20	Unrefined copper; copper anodes for electrolytic refining	kg kg	Free	Free	10%	Free
74.03		Refined copper and copper alloys, unwrought.					
7403.11.00 7403.12.00 7403.13.00 7403.19	00	-Refined copper:Cathodes and sections of cathodesWire-barsBilletsOther	kg kg kg	Free 4% Free	Free 4% Free	3.31¢/kg 10% 3.31¢/kg	Free Free
7403.19.10	10	Ingots, ingot-bars or slabs	kg	Free	Free	3.31¢/kg	Free
7403.19.90	10	Ingot-bars or slabs Other Shot Other	kg kg kg	10.2%	10.2%	30%	6.5%
7403.21 7403.21.10	10 20	Billets	kg kg	4%	4%	10%	Free
7403.21.90	10	Ingot-bars or slabs Other	kg kg	10.2%	10.2%	30%	6.5%
7403.22.00	90 10 20 30 90	Copper-tin base alloys (bronze) Ingots Shillets Shot	kg kg kg kg	10.2%	10.2%	30%	6.5%
7403.23	10	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) Ingots, ingot-bars, slabs or billets. Ingots.	kg	Free	Free	Free	Free
7403.23.90	20 30	Billets	kg kg	10.2%	10.2%	30%	6.5%
7403.29	90		kg				
403.29.10	11	alloys	kg	4%	4%	25%	Free
7403.29.90	19 20	Copper phosphor alloys	kg kg kg	10.2%	10.2%	30%	6.5%

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
74.04							
7404.00		Copper waste and scrap.					
	00	Not alloyed	kg	Free	Free	3.31¢/kg	Free
7404.00.21	00	Alloyed:Copper-zinc base alloys (brass)	kg	4%	4%	10%	Free
7404.00.29		Other		10.2%	10.2%	25%	6.5%
		Copper-tin base alloys (bronze)	kg kg				
	30	oche,	ng				
74.05							
7405 00 00	00	Master alloys of copper	kg	10.2%	10.2%	30%	6.5%
7405.00.00	00	master arroys of copper	, vg	10.2%	10.2/0	30%	0.5%
74.06		Copper powders and flakes.					
7406.10		-Powders of non-lamellar structure					
7406 . 10 . 10	00	Not alloyed		Free	4%	25%	Free
7406.10.20	00	Alloyed	kg	10.6%	10.6%	30%	7%
7406.20		-Powders of lamellar structure; flakes		_	400	0.5%	5
7406.20.10 7406.20.20		Not alloyed	kg kg	Free 10.6%	4% 10.6%	25% 30%	Free 7%
74.07		Copper bars, rods and profiles.					
7407.10		-Of refined copper					
7407.10.10	40	Unworked	kg	4%	4%	10%	Free
	20	Profiles	kg				
7407 . 10 . 20	00	Worked	kg	10.2%	10.2%	30%	6.5%
		-Of copper alloys:					
7407.21 7407.21.10		Of copper-zinc base alloys (brass)Unworked		4%	4%	25%	Free
	10	Bars and rods	kg				
7407.21.20	20	Profiles	kg kg	10.2%	10.2%	30%	6.5%
7407.22		Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc					
		base alloys (nickel silver)					
7407.22.11		Unworked: Bars and rods, of copper-nickel					
7407.22.11		base alloys (cupro-nickel); profiles		4%	4%	30%	Free
	10	Bars and rods	kg kg				
7407.22.12		Bars and rods, of	, Ng				
		copper-nickel-zinc base alloys (nickel-silver)	kg	5%	6.8%	10%	4.5%
7407.22.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
7407.29 7407.29.10		Other Unworked		4%	4%	30%	Free
		Of phosphor copper or phosphor					
	11	bronze alloys: Bars and rods	kg				
	12	Profiles	kg				
	21	Bars and rods	kg				
	22	Of iles	kg				
	91	Bars and rods	kg				
7407 29 20	92	Profiles	kg kg	10.2%	10.2%	30%	6.5%
1401.20.20		WO. N.CO	N.S	10.2/6	10.2/0	30%	0.0/6
74.08		Copper wire.					

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7408.11		Of which the maximum cross-sectional			1		1
		dimension exceeds 6mm					
7408 . 11 . 10	00	Not coated or covered	kg	4.5% 10%	4.5%	25%	3%
408.11.20	00	coated or covered	kg	10%	10.2%	25%	6.5%
408.19.10	00	Not coated or covered	kg	4.5%	4.5%	25%	3%
408.19.20	00	Coated or covered	kg	10%	10.2%	25%	6.5%
408.21		-Of copper alloys: Of copper-zinc base alloys (brass)					
408.21.10	00	Not coated or covered	kg	4.5%	4.5%	25%	3%
408.21.20		Coated or covered	kg	10%	10.2%	25%	6.5%
408.22		Of copper-nickel base alloys					
		(cupro-nickel) or copper-nickel-zinc					
408.22.10	00	base alloys (nickel silver)Not coated or covered	kg	4.5%	4.5%	25%	3%
408.22.20		Coated or covered	kg	10%	10.2%	25%	6.5%
408.29		Other					
408.29.10		Not coated or covered		4.5%	4.5%	25%	3%
408.29.20	00	Coated or covered	kg	10%	10.2%	25%	6.5%
4.09		Copper plates, sheets and strip, of a thickness exceeding 0.15mm.					
		-Of refined copper:					
409.11		In coils		401	40/	1.00/	_
409.11.10	10	Unworked		4%	4%	10%	Free
	10	Of a thickness exceeding 4.75mm	kg				
		but not exceeding 4.75mm:					
	21	Of a width exceeding 508mm	kg				
409.11.20	00	Of a width not exceeding 508mm	kg	10.2%	10.2%	30%	6.5%
409.11.20	00	Worked	kg	10.2/	10.2%	30%	0.5/
409.19.10		Unworked		4%	4%	10%	Free
	10	Uf a thickness exceeding 4.75mm	kg				
		Of a thickness exceeding 0.15mm but not exceeding 4.75mm:					
	21	Of a width exceeding 508mm	kg				
	22	Of a width not exceeding 508mm	kg				
409.19.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
		06 (h)					
409.21		-Of copper-zinc base alloys (brass):In coils					
409.21.10		Unworked		4%	4%	25%	Free
	10	Of a thickness exceeding 4.75mm	kg				
		Of a thickness exceeding 0.15mm					
	21	but not exceeding 4.75mm;Of a width exceeding 508mm	kg				
	22	Of a width not exceeding 508mm	kg				
409.21.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
409.29		Other		***	100	a mo/	
409.29.10	10	Unworked	kg	4%	4%	25%	Free
	, 0	Of a thickness exceeding 0.15mm	\ \ \ 9		1		
		but not exceeding 4.75mm:					
	21	Of a width exceeding 508mm	kg				
100 20 20	22	Of a width not exceeding 508mm	kg	10 2%	10 20/	30%	6.5%
409.29.20	00	Worked	kg	10.2%	10.2%	30%	0.5%
		-Of copper-tin base alloys (bronze):					
409.31		In coils					
409.31.10	10	Unworked	100	4%	4%	25%	Free
	10	Of a thickness exceeding 4.75mm	kg				
		but not exceeding 4.75mm;					
		Of a width exceeding 508mm	kg				
		a width exceeding 508mm	19				
	22	Of a width not exceeding 508mm	kg kg	10.2%	10.2%	30%	6.5%

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Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
409.39.10		Unworked		4%	4%	25%	Free
	10	UnworkedOf a thickness exceeding 4.75mm	kg				
		Of a thickness exceeding 0.15mm but not exceeding 4.75mm:					
	21	Of a width exceeding 508mm	kg				
	22	Of a width not exceeding 508mm	kg				
409.39.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
409.40		-Of copper-nickel base alloys					
409.40		(cupro-nickel) or copper-nickel-zinc					
		base alloys (nickel silver)					
		Unworked:					
409.40.11		Copper-nickel base alloys (cupro-nickel)		4%	4%	25%	Free
	10		kg	470	1 7/	2070	
		Of a thickness exceeding 0.15mm					
		but not exceeding 4.75mm;	1				
	21	Of a width exceeding 508mm	kg kg				
409.40.12	22	Copper-nickel-zinc base alloys	1,29				
		(nickel-silver)		5%	6.8%	10%	4.5%
	10	Of a thickness exceeding 4.75mm	kg				
		Of a thickness exceeding 0.15mm but not exceeding 4.75mm:					
	21	Of a width exceeding 508mm	kg				
	22	Of a width exceeding 508mm	kg				
409.40.20	00		kg	10.2%	10.2%	30%	6.5%
409.90		-Of other copper alloys					
409.90.10		Unworked		4%	4%	25%	Free
		Of phosphor copper or phosphor					
		bronze alloys:					
	11	Of a thickness exceeding 4.75mm	kg				
	12	but not exceeding 4.75mm and a					
		width exceeding 508mm	kg				
	13						
		but not exceeding 4.75mm and a width not exceeding 508mm	kg				
		Of copper beryllium alloys:	\ \ 9				
	21	Of a thickness exceeding 4.75mm	kg				
	22						
		but not exceeding 4.75mm and a width exceeding 508mm	kg				
	23	Of a thickness exceeding 0.15mm	,,9				
		but not exceeding 4.75mm and a					
		width not exceeding 508mm	kg				
	91	Of other alloys: Of a thickness exceeding 4.75mm	kg				
	92		\ \y				
		but not exceeding 4.75mm and a					
		width exceeding 508mm	kg				
	93	Of a thickness exceeding 0.15mm but not exceeding 4.75mm and a					
		width not exceeding 508mm	kg				
409.90.20	00	Worked		10.2%	10.2%	30%	6.5%
74.10		Copper foil (whether or not printed or					
		backed with paper, paperboard, plastics					
		or similar backing materials) of a					
		thickness (excluding any backing) not exceeding 0.15mm.					
		Choose Tilg V. Tollell.					
		-Not backed:					
		Of refined copper		40/	40/	100/	-
	1		kg	4%	4%	10%	Free
7410.11.10			ka	10 2%	10 2%	30%	6 5%
7410.11 7410.11.10 7410.11.20 7410.12		Worked	kg	10.2%	10.2%	30%	6.5%
410.11.10	00	Worked	kg	10.2% 4% 10.2%	10.2% 4% 10.2%	30% 25% 30%	6.5% Free 6.5%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	1	-Backed:					
7410.21	1	Of refined copper					
7410.21.10		Unworked	kg	4%	4%	10%	Free
7410.21.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
7410.22 7410.22.10	100	Of copper alloys	l. a	4%	4%	25%	Free
7410.22.10		Unworked	kg	10.2%	10.2%	30%	6.5%
410.22.20		worked,	kg	10.2%	10.2/0	30%	0.5/
74.11		Copper tubes and pipes.					
7411.10		-Of refined copper					
7411.10.10		Unworked		4%	4%	30%	Free
	10	Welded	kg			/-	
		Seamless	kg				
		Other	kg				
7411.10.20		Worked	kg	10.2%	10.2%	30%	6.5%
		-Of copper alloys:					
7411.21		Of copper-zinc base alloys (brass)					
7411.21.10		Unworked		4%	4%	30%	Free
	10		kg				
	20	Seamless	kg				
7.4.4.04.00	90	Other	kg	40.0%	10 00/	000/	C F0/
7411.21.20	100	Worked Of copper-nickel base alloys	kg	10.2%	10.2%	30%	6.5%
7411.22		ur copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)					
7411.22.10		Unworked		4%	4%	30%	Free
7-11.22.10	10	Welded	kg	470	1 70	00%	1100
	20	Seamless	ka				
	90	Other	kg				
7411.22.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
7411.29		Other					
7411.29.10		Unworked		4%	4%	30%	Free
	10	Welded	kg				
	20	Seamless	kg				
	90	Other	kg				
7411.29.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).					
7412.10.00	00	-Of refined copper	-	10.2%	10.2%	30%	6.5%
7412.20.00		-Of copper alloys		10.2%	10.2%	30%	6.5%
1412.20.00	10	Copper-zinc base alloys (brass)	_	10.2%	10.2%	30%	0.5/6
	20	Copper-tin base alloys (bronze)	_				
	90	Other	-				
74.13							
7440 60 61		Channeled wine cables -1. (tad but					
7413.00.00		Stranded wire, cables, plaited bands and the like, of copper, not					
		and the like, of copper, not electrically insulated		10.2%	10.2%	25%	6.5%
		Cable:					
	11	Not alloyed	kg				
	12	Alloyed	kg				
	90	Other	kg				
74.14		Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.					
	00	and netting, of copper wire; expanded	m?	10.2%	10.2%	30%	6.5%
		and netting, of copper wire; expanded metal of copperEndless bands, for machinery	m²	10.2%	10.2%	30%	6.5%

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
74 . 15		Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.					
7415.10.00	20 30	-Nails and tacks, drawing pins, staples and similar articles	x x x x x x x x x x x x x x x x x x x	10.2%	10.2%	30%	6.5%
7415.21.00 7415.29.00	00 10 90	Other	-	10.2% 10.2%	10.2%	30% 30%	6.5% 6.5%
7415.31.00 7415.32.00	10	-Other threaded articles:Screws for woodOther screws; bolts and nuts	-	10 . 2% 10 . 2%	10.2%	35% 35%	6.5% 6.5%
	30	Nuts	_	10.2%	10.2%	30%	6.5%
74.16	00	Copper springs	_	10.2%	10.2%	30%	6.5%
74.17 7417.00.00	10 20	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	No No	12.5%	12.5%	30%	8%
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.					
7418.10.00	10 20 90	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the likeCooking utensils.	-	10.2%	10.2%	45%	6.5%
7418.20.00	00	-Sanitary ware and parts thereof	-	10.2%	10.2%	45%	6.5%
74.19		Other articles of copper.					
7419.10.00	00	-Chain and parts thereof -Other:Cast, moulded, stamped or forged, but not further worked	100	10.2%	10.2%	30%	6.5%

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Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7419.91.10 7419.91.90	11 12 21	Not alloyed Forgings: Alloyed	kg kg kg kg	Free 10.2%	Free 10.2%	10% 40%	Free Free
7419.99 7419.99.10 7419.99.20 7419.99.90	30 00 00 10 20	Not alloyedMouldings or stampingsOtherAnodes for electro-platingCaskets or coffinsFabricated building componentsPole line hardware, including ground rods.		Free 15% 10.2%	Free 15% 10.2%	10% 25% 30%	Free 10% 6.5%



CHAPTER 75

Nickel and Articles Thereof

A. Introduction

Proposed Chapter 75 incorporates, in whole or in part, 36 items of the Customs Tariff, as listed below:

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34705-1 Materials ... (in manufacturing compounds of tungsten carbide)
35215-1 Screws of brass, copper or other metal, n.o.p.
*35410-1 Kitchen or household hollow-ware of nickel, n.o.p.
*35500-1 Nickel, and alloys ... n.o.p.
*35505-1 Rods containing 90 p.c. or more of nickel ... for spark plugs
*35510-1 Metal alloy strip ... 30 p.c. nickel, 12 p.c. chromium
*35515-1 Nickel, and alloys ... 60 p.c. or more of nickel, in powder form
 35520-1 Nickel or nickel alloys ... other than ores
 35525-1 Thermostatic metals ... of two or more layers of metals ...
 35530-1 Metal alloy ingots ... not less than 40 p.c. of nickel ...
 35535-1 Metal alloy rods, hot-rolled ... (for conveyor belts)
*35610-1 Nickel chromium ... for electric resistance wire
35800-1 Anodes of nickel, zinc, copper, silver or gold
 36200-1 Articles ... of sterling or other silverware, n.o.p. ...
 36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
         Wire of all metals or alloys thereof, n.o.p.:
         Single, not coated or covered:
 40121-1
          Copper nickel
40122-1 Single, coated or covered
 40956-1 Axles, belts and belting ... for agricultural machinery
 43877-1 Materials ... for use in the manufacture of motor vehicles
 44022-1 Manufactures of iron ... other base metals ... for ships, vessels
 44059-1 Auxiliary power units ... for use in aircraft
 44062-1 Hinges ... for civil aircraft
 44110-1 All materials ... rough, unfinished ... for rifles
 44200-1 Articles and materials ... manufacture of agricultural goods ...
44205-1 Materials ... not made ... for engines
 44550-1 Materials ... manufacture of TV receiving sets, recorders ...
45310-1 Stampings of metal ... covered buckles and buttons
 47000-1 Patterns of iron, steel, brass, or other metal, not being models
 49220-1 Materials for use in the manufacture of goods petroleum industry
 69605-1 Apparatus ... instruments ... for use ... in teaching or research ...
 71100-1 All goods not enumerated in the schedule ...
*71100-5 Nickel and alloys, n.o.p.: angles, shapes and sections
 84900-1 Goods which enter into the cost of manufacture of fertilizers ...
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95002-1 All parts and accessories ... for use ... in automobiles ... 95004-1 All parts, and accessories ... original equipment in buses ... 95006-1 All parts, and accessories ... specified commercial vehicles ...

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

B. The Board's Analysis and Recommendations

The Board received one submission which expressed a general interest in Chapter 75. In its submission Canbro Inc. noted that two subdivisions of heading No. 75.04 were not necessary as import volumes of these products were not sufficient to warrant separate tariff lines. However, in order to maintain current rates of duty, the Board recommends that no change be made to the draft Schedule.

As a result of the Board's review of this Chapter, however, substantial changes are recommended to heading No. 75.05 "Nickel bars, rods, profiles and wire". This revision is necessary in order to carry forward into the HS certain existing definitions in the Customs Tariff which pertain to the classification of nickel wire and, indirectly, to other nickel or nickel alloy products, particularly rods.(1) It is noted that in the Customs Tariff nickel wire is defined as being "not over 0.50 inch in maximum cross-sectional dimension". However, in heading No. 75.05 of the draft Schedule, this existing one-half inch (i.e., 12.7 mm) definition is not included. With respect to bars, rods and profiles under this heading a corrigendum was issued, introducing several additional new subdivisions using the 12.7 mm cross-sectional criteria. This corrigendum is the basis for the restructuring of heading No. 75.05 as presented below. But further changes have also been made respecting nickel wire (subheading No. 7505.21) based on the 12.7 mm criterion. The amendments indicated also take into account that wire, under existing classification, can be "in coils" or "cut to length" whereas under HS classification, wire is such only if in coiled form. The Board recommends the following:

			MFN Rate
Delete from 75 the following:	05.11.11.00 to 7505.22.20.00 and replace with		
7505.11.11.00	Bars and rods, of a maximum cross-		
7505 11 10 00	sectional dimension not exceeding 12.7 mm	kg	4.5%
7505.11.12.00	Bars and rods, of a maximum cross- sectional dimension exceeding 12.7 mm	kg	Free
7505.11.13.00	Profiles	kg	5.5%
7505.12	Of nickel alloys		3.370
	Bars and rods, unworked, containing by weight 60 % or more of nickel		
7505.12.11.00	Of a maximum cross-sectional dimension not		
	exceeding 12.7 mm	kg	4.5%
7505.12.12.	Of a maximum cross-sectional dimension		
	exceeding 12.7 mm		Free
10	Nickel-chromium alloys	kg	
20	Nickel-copper alloys	kg	
30	Nickel-chromium iron alloys	kg	
90	Other	kg	

(1) In Chapters 74 and 76 similar changes have been made in order to maintain the size specification of wire of section 2.(1) of the Customs Tariff.

			MFN Rate
7505.12.20. 10 20 30 90	Profiles, unworked	kg kg kg kg	5.5%
7505.12.31.00	Bars and rods, of a diameter not exceeding 19 mm in maximum cross-sectional dimension, containing by weight more than 50 % of nickel and more than 10 % of chromium, for use in the manufacture of electric		
7505.12.38.00	resistance wire, strip or ribbonOther bars and rods, unworked, of a maximum cross-sectional dimension not	kg	Free
7505.12.39.	exceeding 12.7 mm	kg	4.5%
10 20 30 90	profiles, worked	kg kg kg	10.2%
7505.21	-WireOf nickel, not alloyedOf a maximum cross-sectional dimension not		
7505.21.11.00 7505.21.12.00	exceeding 12.7 mmNot coated nor covered	kg kg	4.5% 10.2%
7505.21.21.00 7505.21.22.00 7505.22	Not coated nor covered	kg kg	Free 10.2%
7505.22.11.00 7505.22.12.00	exceeding 12.7 mmNot coated nor covered	kg kg	4.5% 10.2%
7505.22.21.00 7505.22.22.00 7505.22.30.00	exceeding 12.7 mm, containing by weight 60 % or more of nickelNot coated nor covered	kg kg	Free 10.2%
	exceeding 12.7 mm, containing by weight	kg	10.2%

No changes are required to this Chapter respecting the implementation of the rate recommendations pursuant to Board Reference 159. Nomenclature changes as recommended by the Board are set forth in Table 75.1 which follows.

Table 75.1

The Board's Nomenclature Recommendations

		Reason for
HS Code	Description of Goods	Change
7502.20.00.90	Other nickel alloys	3
7506.10.20.00	Unworked, of a thickness not exceeding 0.15 mm; worked	4
7506.20.20	Renumber 7506.20.90Other, unworked; worked	4
7506.20.20.10	Renumber 7506.20.90.10	4
7506.20.20.20	Renumber 7506.20.90.20	4
7506.20.20.21	Renumber 7506.20.90.21	4
7506.20.20.22	Renumber 7506.20.90.22	4
7506.20.20.23	Renumber 7506.20.90.23	4
7506.20.20.29	Renumber 7506.20.90.29	4
7507.11.10.00	Tubes and pipes, seamless, unworked Tubes et tuyaux, sans soudure, non ouvrées	2
7507.12.10	Tubes and pipes, seamless, unworked, containing by weight 60 % or more of nickel . Tubes et tuyaux, sans soudure, non ouvrés, contenant en poids 60 % ou plus de nickel	2
7507.12.90	Other tubes and pipes, of nickel alloys Autres tubes et tuyaux, en alliages de nickel	3
7508.00.90	Other articles of nickel	3



Chapter 75

NICKEL AND ARTICLES THEREOF

Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same form and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 75.06 applies, <u>inter alia</u>, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wickel, not alloyed

Metal containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

Fe Iron 0.5
0 0xygen 0.4
Other elements, each 0.3

TABLE - Other elements

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements shall be greater than the limited specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.



CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs			
or Number		of Meas.	ВР	NEN	Gen	GP.
75.01	Mickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.					
7501.10.00.00	-Nickel mattes	kg	Free	Free	Free	Free
7501.20.00.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	Free	Free	Free	Free
75.02	Unwrought nickel.				-	
7502.10.00. 10 20	-Nickel, not alloyed	kg kg	Free	Free	Free	Free
30 40	Briquettes	kg kg				and the second
50 90	Shot	kg kg				Marine and American
7502.20.00. 10 20 91 99	-Nickel alloys	kg kg kg	Free	Free	25%	Free
75.03 7503.00.00.00	Mickel waste and scrap	kg	Free	Free	Free	Free
75.04	Nickel powders and flakes.		de la constitución de la constit			
7504.00.10.	Powders, containing by weight 60 % or more of nickel	kg	Free	Free	Free	Free
7504.00.20.	Powders, containing by weight less than 60% of nickel; flakes	kg	10.2%	10.2%	25%	6.5%
20	Flakes	kg				

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Conda	Unit		Ta	riffs	der against a service
or Number	Description of Goods	Meas.	ВР	NF N	Gen	GP
75.05	Nickel bars, rods, profiles and wire.					
	-Bars, rods and profiles					
505.11	Of nickel, not alloyed					
505.11.11.00	Bars and rods, of a maximum cross- sectional dimension not exceeding					
	12.7 mm	kg	4.5%	4.5%	25%	3%
505.11.12.00	Bars and rods, of a maximum cross-					
	sectional dimension exceeding 12.7 mm .	kg	Free	Free	Free	Free
505.11.13.00	Profiles	kg	5.5%	5.5%	25%	3.5%
505.11.20.00	Worked	kg	10.2%	10.2%	25%	6.5%
505.12	Of nickel alloysBars and rods, unworked, containing					
	by weight 60 % or more of nickel			i		1
505.12.11.00	Of a maximum cross-sectional dimension					
505.12.11.00	not exceeding 12.7 mm	ka	4.5%	4.5%	25%	3%
505.12.12.	Of a maximum cross-sectional dimension	ky	4.5%	4.3%	23%	3/6
	exceeding 12.7 mm		Free	Free	Free	Free
10	Nickel-chromium alloys	kg				
20	Nickel-copper alloys	kg				1
30	Nickel-chromium-iron alloys	kg				
90	Other	kg			İ	
7505.12.20.	Profiles, unworked		5.5%	5.5%	25%	3.5%
10	Nickel-chromium alloys	kg				
20	Nickel-copper alloys	kg			1	
30	Nickel-chromium-iron alloys	kg				1
90	Other	kg	1			
	Bars and rods, unworked, containing by		Ì			
	weight less than 60 % of nickel; bars.			-	i	1
	rods and profiles, worked				i	
7505.12.31.00	Bars and rods, of a diameter not			100		
	exceeding 19 mm in maximum cross-					i i
	sectional dimension, containing by				i t	·
	weight more than 50 % of nickel and more					į.
	than 10 % of chromium, for use in the				i	-
	manufacture of electric resistance		T. A. C. C. C. C. C. C. C. C. C. C. C. C. C.		1	1
	wire, strip or ribbon	kg	Free	Free	Free	Free
7505.12.38.00	Other bars and rods, unworked, of a					,
	maximum cross-sectional dimension not		1			1
	exceeding 12.7 mm	kg	4.5%	4.5%	25%	3%
7505.12.39.	Other bars and rods, unworked, of a	1 3				
	maximum cross-sectional dimension				i	1
	exceeding 12.7 mm; other bars, rods and		-			
	profiles. worked	1	10.2%	10.2%	25%	6.5%
10	Nickel-chromium alloys	kg	-0.20	-0420		0.000
20	Nickel-copper alloys	kg				
30	Nickel-chromium-iron alloys	kg				1
90	Other	kg				i
30		1 19		1	1	1

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Mumber	Description of Goods	of Meas.	BP	NEN	Gen	6P	
	-Wire					a district	
7505.21	Of nickel, not alloyed						
	Of a maximum cross-sectional dimension					1	
	not exceeding 12.7 mm						
7505.21.11.00	Not coated nor covered	kg	4.5%	4.5%	25%	3%	
7505.21.12.00	Coated or covered	kg	10%	10.2%	25%	6.5%	
	Of a maximum cross-sectional dimension						
	exceeding 12.7 mm						
7505.21.21.00	Not coated nor covered	kg	Free	Free	Free	Free	
7505.21.22.00	Coated or covered	kg	10.2%	10.2%	25%	6.5%	
7505.22	Of nickel alloys						
	Of a maximum cross-sectional dimension						
7505 22 11 00	not exceeding 12.7 mm		/ 59/	/ E%	25%	3%	
7505.22.11.00 7505.22.12.00	Not coated nor covered	kg	4.5%	4.5%	25%	6.5%	
7505.22.12.00	Coated or covered	kg	10%	10.2%	25%	0.5%	
	exceeding 12.7 mm, containing by weight						
	60 % or more of nickel						
7505.22.21.00	Not coated nor covered	ka	Free	Free	Free	Free	
7505.22.22.00	Coated or covered	ka	10.2%	10.2%	25%	6.5%	
7505.22.30.00	Of a maximum cross-sectional dimension	l ng	10.270	10020	2500	0.00	
7505.22.00.00	exceeding 12.7 mm, containing by weight				1		
	less than 60 % of nickel	kg	10.2%	10.2%	25%	6.5%	
75.06	Mickel plates, sheets, strip and foil.						
7506.10	-Of nickel, not alloyed						
7506.10.10.00	Unworked, of a thickness exceeding						
	0.15 mm	ka	Free	Free	Free	Free	
7506.10.20.00	Unworked, of a thickness not exceeding						
	0.15 mm; worked	kg	10.2%	10.2%	25%	6.5%	
7506.20	-Of nickel alloys						
7506.20.10.	Unworked, of a thickness exceeding						
	0.15 mm, containing by weight 60 % or					1	
	more of nickel		Free	Free	Free	Free	
10	Nickel-chromium alloys	kg				-	
20	Nickel-copper alloys	kg					
30	Nickel-chromium-iron alloys	kg				-	
90	Other	kg					
7506.20.90.	Other, unworked; worked		10.2%	10.2%	25%	6.5%	
10	Of a thickness not exceeding 0.15 mm .	kg			1		
	Of a thickness exceeding 0.15 mm						
21	Nickel-chromium alloys	kg				9	
22	Nickel-copper alloys	kg		-			
23	Nickel-chromium-iron alloys	l kg				1	
29	Other	kg	1		i		

CANADIAN CUSTOMS MOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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Number	Description of Goods	of	Tariffs			
MANDEL		Meas.	BP	NEN	Gen	6P
5.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).					
	-Tubes and pipes					
507.11	Of nickel, not alloyed					
507.11.10.00	Tubes and pipes, seamless, unworked	kg	Free	Free	Free	Free
507.11.90.00	Other	kg	10.2%	10.2%	25%	6.5%
507.12	Of nickel alloys					
507.12.10.	Tubes and pipes, seamless, unworked, containing by weight 60 % or more of					
	nickel		Free	Free	Free	Free
10	Nickel-chromium alloys	kg				
20	Nickel-copper alloys	kg				
30	Nickel-chromium-iron alloys	kq				
90	Other	kg				
507.12.90.		, kg	10.2%	10.2%	25%	6.5%
11	Nickel-chromium alloys	kg		1		A. Warrish
12	Nickel-copper alloys	kg				
13	Nickel-chromium-iron allovs	kg				
19	Other	kg				Ì
	Seamless			1		and the second
21	Nickel-chromium alloys	kg				2
22	Nickel-copper alloys	kg				· ·
23	Nickel-chromium-iron alloys	kq				1
29	Other	kg				-
90	Other	kg				6
90	Other control of the	l kg				Ì
507.20.00.00	-Tube or pipe fittings	-	10.2%	10.2%	25%	6.5%
5.08	Other articles of nickel.					20
508.00.10.00	Anodes for electro-platingCoated or plated with silver, provided	kg	Free	Free	10%	Free
000000000000000000000000000000000000000	that the silver content is less				1	1
	than 2 %		11%	11%	45%	7%
10	Tableware	-				
90	Other	_		1		į
508.00.90.	Other articles of nickel		10.2%	10.2%	45%	6.5%
10	Cloth, grill or netting	kq	10.20	10020	100	;
20	Bolts. nuts. washers. screws	kq			1	3
30	Castings	kg				
90	Other	kq				!
30		l Ng				4

CHAPTER 75

APPENDIX



Chapter 75

NICKEL AND ARTICLES THEREOF

Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

	Element	Limiting content % by weight
Fe	Iron	0.5
0	0xygen	0.4
Other	elements, each	0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
75.01	*	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.					
7501.10.00	00	-Nickel mattes	kg	Free	Free	Free	Free
7501.20.00	00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	Free	Free	Free	Free
75.02		Unwrought nickel.					
7502 . 10 . 00	20 30 40	-Nickel, not alloyedAnodes for electrolytic refiningCathodesIngotsBriquettesShot.	* * * * * * * * * * * * * * * * * * *	Free	Free	Free	Free
7502.20.00	10	-Nickel alloysAnodes for electrolytic refiningIngots	kg kg	Free	Free	25%	Free
	91	Nickel-copper alloys	kg kg				
75.03							
7503.00.00	00	Nickel waste and scrap	kg	Free	Free	Free	Free
75.04							
7504.00 7504.00.10	10	Nickel powders and flakesPowders, containing by weight 60% or more of nickelNot alloyedPowders, containing by weight less	kg kg	Free	Free	Free	Free
7504.00.20	10	Powders, containing by weight less than 60% of nickel; flakes Powders. Flakes.	kg kg	10.2%	10.2%	25%	6.5%
75.05		Nickel bars, rods, profiles and wire.					
7505 . 11		-Bars, rods and profiles: Of nicked, not alloyed					
7505.11.11 7505.11.12 7505.11.20 7505.12	00	Unworked:Bars and rodsProfilesWorked0f nickel alloys	kg kg kg	Free 5.5% 10.2%	Free 5.5% 10.2%	Free 25% 25%	Free 3.5% 6.5%
7505.12.10	20	Unworked bars and rods, containing by weight 60% or more of nickelNickel-chromium alloys	kg kg	Free	Free	Free	Free
7505.12.20	90 10 20 30	Nickel-chromium-iron alloysOtherUnworked profilesNickel-chromium alloysNickel-chromium-iron alloysNickel-chromium-iron alloys.	kg kg kg kg kg	5.5%	5.5%	25%	3 . 5%

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7505 . 12 . 31 7505 . 12 . 39	10 20 30	Bars and rods, containing by weight less than 60% of nickel; worked bars, rods and profiles:Bars and rods, not more than 19mm in diameter, containing by weight more than 50% of nickel and more than 10% of chromium, for use in the manufacture of electric resistance wire, strip or ribbonOtherNickel-chromium alloysNickel-chromium-iron alloys.	kg kgg kgg kg	Free 10.2%	Free 10.2%	Free 25%	Free 6.5%
		-Wire:					
7505.21 7505.21.10 7505.21.20 7505.22			kg kg	4 . 5% 10%	4 . 5% 10 . 2%	25% 25%	3% 6.5%
7505.22.10 7505.22.20		Not coated or covered	kg kg	4.5%	4.5%	25% 25%	3% 6.5%
75.06		Nickel plates, sheets, strip and foil.					
7506 . 10 7506 . 10 . 10	00	-Of nickel, not alloyed Unworked, of a thickness exceeding					
7506.10.20		O.15mm	kg	Free	Free	Free	Free
		O.15mm; products of a thickness not exceeding O.15mm	kg	10.2%	10.2%	25%	6.5%
7506 . 20 . 10 7506 . 20 . 10	10 20 30 90	Products of a thickness exceeding	kg kg kg kg	Free	Free	Free	Free
	21 22 23	O.15mm, containing by weight less than 60% of nickel; worked products of a thickness exceeding O.15mm; products of a thickness not exceeding O.15mmOf a thickness not exceeding O.15mm:Nickel-chromium alloysNickel-copper alloysNickel-chromium-iron alloysOther.	kg kg kg kg	10.2%	10.2%	25%	6.5%
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).					
7507 . 11 7507 . 11 . 10 7507 . 11 . 90 7507 . 12		-Tubes and pipes:Of nickel, not alloyedUnworked seamless tube	kg kg	Free 10.2%	Free 10.2%	Free 25%	Free 6.5%
7507.12.10	10 20 30 90	Unworked seamless tube, containing by weight 60% or more of nickel Nickel-chromium alloys		Free	Free	Free	free

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7507 . 12 . 90	11 12 13	Other. Seamless: Nickel-chromium alloys. Nickel-copper alloys Nickel-chromium-iron alloys.	**************************************	10.2%	10.2%	25%	6.5%
7507.20.00	00	-Tube or pipe fittings	-	10.2%	10.2%	25%	6.5%
75.08							
7508.00 7508.00.10 7508.00.20		Other articles of nickelAnodes for electro-platingCoated or plated with silver, provided that the silver content is	kg	Free	Free	10%	Free
		less than 2%	-	11%	11%	45%	7%
7508.00.90	10	Other. Cloth, grill or netting Bolts, nuts, washers, screws Castings.	kg kg kg kg	10.2%	10.2%	45%	6.5%



CHAPTER 76

Aluminum and Articles Thereof

A. Introduction

Proposed Chapter 76 incorporates, in whole or in part, 65 items of the Customs Tariff, as listed below:

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17900-1 Labels ... shipping, price or other tags, tickets or labels ...
 28900-1 Baths ... basins, closets ... lavatories, urinals, sinks ... n.o.p.
 34705-1 Materials (for mfr.) of sintered hard metal compounds ...
 35215-1 Screws of brass, copper or other metal, n.o.p.
         Aluminum and alloy thereof:
*35301-1 Pigs, ingots, blocks ... slabs, billets, blooms ...
*35302-1 Bars, rods, plates, sheets, strips, circles ...
*35303-1 Angles, channels, beams, tees ..
*35305-1 Pipes and tubes
*35306-1 Leaf, n.o.p., or foil, less than .005 in. thick ...
*35307-1 Aluminum powder
*35308-1 Leaf, less than .005 mm in thickness
*35309-1 Aluminum scrap
*35310-1 Granules ... for use in mfr. of cleaning compounds
*35318-1 Aluminum alloy sheet ... for use in mfr. of pull tab ends for pop cans
*35325-1 Aluminum alloy sheet ... for use in mfr. of offset printing plates
*35330-1 Aluminum alloy rods ... for use as ... master alloys
35400-1 Manufactures of aluminum, n.o.p.
*35405-1 Kitchen or household hollow-ware of aluminum, n.o.p.
*35415-1 Aluminum alloy wire ... for use in the mfr. of wire ...
*35420-1 Sheet of aluminum ... for use in the mfr. of cans for fish products
35425-1 Blank aluminum recording disks ... for use in master matrices ...
*35430-1 Discs of copper ... for ... manufacture of cookware
*35435-1 Aluminum alloy treadplates ... for use in the mfr. of dockboards ...
*35440-1 Aluminum alloy sheet ... for use in ... food and beverage cans ...
*35445-1 Aluminum alloy treadplate ... for use in the mfr. of wheelchair ramps
35525-1 Thermostatic metals ... for use in Canadian manufactures
36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
*38211-1 Sheet ... of aluminum, clad with stainless steel, for mfr. of cookware
         Wire of all metals or alloys thereof, n.o.p.:
          Single, not coated or covered:
 40121-2
         N.o.p.
 40122-1 Single, coated or covered
 40123-1 Twisted, braided ... including cable, rope and strand
*40170-1 Aluminum alloy wire ... for use in ... rivets, nuts, bolts or screws
 40180-1 Wire, strip and tape ... for use in the mfr. of coaxial cables
 40956-1 Parts ... for use with goods entitled to entry under ...
 40958-1 Articles ... for use in ... storing and insemination of animal semen
 42732-1 Machinery and apparatus for dairying purposes ... parts ... foregoing
*43866-1 Aluminum alloy sheet ... for use in the mfr. of bumper supports ...
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43877-1 Materials...not made...for use in...autos, buses, trucks, etc. ...

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

44022-1 Mrfs. of iron, brass, or other metal ... for ... ships or vessels ... 44059-1 Parts ... not made ... for use in aircraft ... and parts ... 44062-1 Goods ... for use in mfr., repair, etc. ... of civil aircraft ... 44110-1 All materials or parts ... to be used in the mfr. of rifles ... 44200-1 Articles and materials ... for use in the mfr. of (specified) goods... 44205-1 Materials and parts of metal, not made ... for use in the mfr. of ... 44550-1 Items ... for use in the mfr. of goods enumerated ... 44566-1 Aluminum foil ... for use in the mfr. of electrolytic capacitors 44570-1 Articles ... for use in carrier-current communications apparatus ... 44578-1 Aluminum foil ... for use in the mfr. of liquid-filled capacitors 44585-1 Parts and materials for use in the mfr. of electric lamps ... Pins manufactured from wire of any metal: 45116-1 N.O.p. 45310-1 Stampings ... for use in the mfr. of covered buckles and buttons 47000-1 Patterns of iron, steel, brass or other metal, not being models 49220-1 Materials for use in the mfr. of the goods specified ... 51600-1 Blinds of wood, metal or other material ... 51700-1 Wire screens, wire doors and wire windows 69605-1 Apparatus, not made, for use in teaching or research, exhibition, etc. 69615-1 Moving picture films ... of an educational character ... 69905-1 Identification bands of metal for banding migratory birds 71001-1 Usual coverings, containing free goods only ... 71002-1 Usual coverings containing goods subject to ad valorem duties 71003-1 Coverings included in the invoice value of the goods they contain 84900-1 Goods which enter into the cost of manufacture of fertilizer ... 85400-1 Materials ... entering into the cost of calcium cyanide, etc. 95002-1 All parts and accessories of autos when imported by OEM 95004-1 All parts, and accessories ... original equipment in buses ... 95006-1 All parts and accessories of commercial vehicles ...

B. The Board's Analysis and Recommendations

Submissions concerning this Chapter were received from The Aluminum Company of Canada (Alcan), Reynolds Aluminum Company of Canada (Reynolds), Canbro Inc. (Canbro) and The Canadian Textiles Institute (CTI). As a result of these briefs and the problems respecting conversion to the HS which were brought to the Board's attention, a number of changes are recommended to the structure of Chapter 76 as received.

Alcan presented a detailed brief regarding this Chapter in which it reviewed several areas of concern resulting from the terminology and definitions found in the Section XV Notes covering base metals and articles thereof and in the Chapter Notes for Chapter 76.

This submission expressed concern with Supplementary Note 1 (b) in Section XV and which, in the context of Chapter 76, defines the term "unworked" in relation to aluminum plates, sheets, strip and foil. Alcan maintained that the Note was restrictive in that "unworked" flat-surfaced products could not be processed further than "beyond the condition as from the rolling mill ...". Further, it was contended that the application of Note 1 (b) would result in an interpretation more restrictive than now applying under the present customs treatment, where such operations as levelling, cutting-to-size, edge trimming, and slitting do not constitute processes which alter the basic condition of aluminum flat products as they emerge from the rolling mill. The Board notes

that the term "unworked" is found in a number of tariff lines in Chapter 76 and that ambiguity or interpretational changes relating to this term will significantly impact upon the classification of certain aluminum products. Accordingly, the Board recommends that the following definition, as Canadian Legal Note 1(b), be added to Chapter 76:

- 1. In this Chapter the expression "unworked" means:
 - (b) When referring to plates, sheets, strip and foil, products which have not been processed beyond the rolling mill except by heat treating, levelling, edge trimming, slitting, cutting-to-size, surface cleaning or lubricating.

In the Board's view, this above change would rectify the problems pointed out by the company and, as well, would bring classification under the HS more into alignment with existing Customs Tariff definitions and administration.

Alcan also proposed that Supplementary Note 1(c) to Section XV, which pertains to tubes or pipes, be re-drafted with a view to consistency with Note 1 (b) as revised. Although classification of these hollow products in Chapter 76 (heading No. 76.08) is not determined by the use of the term "unworked", to reduce possible ambiguity and for consistency the Board recommends also that the definition following be introduced as part of a new Canadian Legal Note to Chapter 76:

(c) When referring to tubes or pipes, products which, except for heat treating, straightening and cutting-to-length, have not been further processed than drawn, extruded or seam welded.

The above changes recommended for the definition of the term "unworked", would form part of a special Canadian Legal Note added to the Notes for Chapter 76. The existing Supplementary Note found in Section XV would be retained and would continue to apply, Chapter 76 excepted, to all other Chapters comprising this Section.

The Alcan submission also addressed certain inconsistencies arising from the term "unwrought" as it applies to aluminum (heading No. 76.01) compared to somewhat different processes used for other base metals, particularly copper. It was noted that "unwrought" was not defined in the Section XV Notes but that in the Explanatory Notes for heading No. 76.01 certain guidelines pertain, which however, are oriented to methods of copper production. Alcan believes that a classification of "unwrought" as it pertains to aluminum more specifically is essential, either in a Note to Chapter 76 or in a Note to Section XV. The Board concurs and recommends the following addition as a further Canadian Legal Note to Chapter 76:

2. In this Chapter the expression "unwrought" means forms which may be simply cut-to-length for shipping or to make the metal suitable for further processing. It also includes scalping or descaling surfaces to prepare them for rolling, extrusion or forging.

As a result of further analysis of this Chapter, in conjunction with several other problems pointed out by Alcan, it is apparent that there are basic and related inconsistencies now pertaining to draft heading Nos. 76.04 (Aluminum bars, rods and profiles) and 76.05 (Aluminum wire). In the existing Customs Tariff, section 2 contains a precise definition of aluminum wire whereby this product is "not over 0.50 inch in maximum cross-sectional dimension".(1) However, in heading No. 76.05 covering aluminum wire no reference is made to this one-half inch (12.7 mm) dividing line. This dimensional criterion is also important to the way in which rods are classified in heading No. 76.04. There are other differences, moreover, as to the basis of classification used in the present Customs Tariff, compared to the HS, which relate to the definition of "wire" versus "rod". Further, there is a more specific problem respecting the classification of the product known as "wire rod", and some question as to the use of a trade weighted average in deriving certain rates shown under heading No. 76.04.

With regard to heading No. 76.04, corrigenda were issued for this Chapter. The re-structuring given below shows recommended changes to this heading pursuant to such corrigenda which introduce new sub-divisions based on the existing one-half inch or 12.7 mm definition. Other amendments have also been made:

MFN

Delete from 7604.10.10 to 7604.29.20.29 and replace with the following: UnworkedBars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm kg 2.1% Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm; profiles kg Bars and rods	
7604.10.11.00Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm kg 2.1% 7604.10.12Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm; profiles	
Sectional dimension exceeding 12.7 mm	
7604.10.12Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm; profiles	
profiles 8% 10 Bars and rods kg Profiles kg 21 Beams kg 22 Beams kg 23 Channels kg 24 Tees kg	
10Bars and rods	
Profiles 21Angles	
21Angles	
22Beams kg 23Channels kg 24Tees kg	
23Channels kg 24Tees kg	
23Channels	
24Tees kg	
290ther kg	
Worked	
7604.10.21.00Bars and rods, of a maximum cross-	
sectional dimension not exceeding 12.7 mm kg 10.2%	
7604.10.22.00Bars and rods, of a maximum cross-	
sectional dimension exceeding 12.7 mm;	
profiles kg 10.3%(2))
profittes	

⁽¹⁾ See Customs Tariff Act, section 2 (Definitions), page 2.

⁽²⁾ Reflects the recent revision to 10.3 p.c., pursuant to Reference 159, of the rate for tariff item 35400-1.

		MFN Rate
	-Of aluminum alloys	
7604.21	Hollow profiles	
7604.21.10.00	Unworked kg	
7604.21.20.00	Worked	10.3%(1)
7604.29	Other	
	Unworked	
7604.29.11.00	Bars and rods, of a maximum cross-	
	sectional dimension exceeding 12.7 mm kg	2.1%
7604.29.12.	Bars and rods, of a maximum cross-	
	sectional dimension not exceeding 12.7 mm;	
	profiles	8%
10	Bars and rods kg	5
	Profiles	
21	Angles	5
22	Beams	5
23	Channels	5
24	Tees	5
29	Other	5
	Worked	
7604.29.21.00	Bars and rods, of a maximum cross-	
	sectional dimension not exceeding 12.7 mm kg	10.2%
7604.29.22.00	Bars and rods, of a maximum cross-	
	sectional dimension exceeding 12.7 mm;	(*)
	profiles	10.3%(1)

The effect of the above changes is to bring forward into heading No. 76.04 the present criterion of 12.7 mm which in some instances distinguishes "rods" (76.04) from "wire" (76.05).(2) These amendments would introduce into heading No. 76.04 the existing rate of 8 p.c. applying to certain forms of aluminum "rod" entered under tariff item 40121-2.

The Board has incorporated further changes into the above revisions. According to Alcan and other industry sources, "wire rod" product is always in coils. However, the Chapter Notes to Chapter 76 define rods as being "not in coils". The above re-structuring deletes those lines in heading No. 76.04 which cover wire rod, with this product consequently falling more properly under heading No. 76.05 as being wire.

⁽¹⁾ Reflects the recent revision to 10.3 p.c., pursuant to Reference 159, of the rate for tariff item 35400-1.

⁽²⁾ Under present treatment, aluminum wire, if cut-to-length and under one-half inch in diameter, is classified to existing tariff item 40121-2 at 8 p.c. In the HS, wire is only such if "in coils"; thus some forms of wire now dutiable at 8 p.c. would become dutiable in Chapter 76 as received, as "rod" at the lower rate of 2.1%.

Following the above revisions to heading No. 76.04, the changes to heading No. 76.05, which are closely related, can be considered. The Board recommends similar amendments to introduce, for aluminum wire in this instance, the definition now in the present <u>Customs Tariff</u> which limits "wire" to not more than one-half inch (12.7 mm) in diameter. The 7 mm diameter specification already found in heading No. 76.05 would necessarily be retained as it forms part of the HS international convention; however, the rate of 2.1 p.c. would be introduced to cover wire of a diameter exceeding 12.7 mm to carry forward the rate now applying to such goods under present tariff item 35302-1 with the following effect:

		MFN Rate
76.05	Aluminum, wire	
7605.11	-Of aluminum, not alloyedOf which the maximum cross-sectional dimension exceeds 7 mmExceeding 7 mm but not exceeding 12.7 mm	
7605.11.11.00 7605.11.12.00	Not coated nor covered kgCoated or covered kgExceeding 12.7 mm	8% 10.2%
7605.11.21.00 7605.11.22.00 7605.19	Not coated nor covered kgCoated or covered kg	2.1% 10.3%(1)
7605.19.10.00 7605.19.20.00	Not coated nor covered kg Coated or covered kg	8% 10.2%
7605.21	-Of aluminum alloysOf which the maximum cross-sectional dimension exceeds 7 mmExceeding 7 mm but not exceeding 12.7 mm	
7605.21.11.00 7605.21.12.00	Not coated nor covered kgCoated or covered kgExceeding 12.7 mm	8% 10.2%
7605.21.21.00 7605.21.22.00 7605.29	Not coated nor covered kgCoated or covered kgOther	2.1% 10.3%(1)
7605.29.10.00 7605.29.20.00	Not coated nor covered kgCoated or covered kg	8% 10.2%

Further, Alcan felt unclear as to why "busbars"(2) were individually identified for statistical purposes under heading No. 76.16 (Other articles of aluminum). It was observed that busbars take numerous forms and could as well enter under other preceding headings in Chapter 76 or otherwise under other Chapters, e.g., 82 or 83. The Board agrees and recommends, as a minor change, that the statistical line, 7616.90.90.20, for busbars be deleted.

⁽¹⁾ Reflects the recent revision to 10.3 p.c., pursuant to Reference 159, of the rate for tariff item 35400-1.

⁽²⁾ Busbars consist of bars/rods used, in buses, as electrical conductors to connect circuits.

The Board was not able to respond to all of the areas of concern indicated by Alcan. The company appears to be correct in pointing out that a possible conflict exists between Legal Note 1(a) to Chapter 76 compared to the Explanatory Notes for heading No. 76.04. The Chapter Notes specify that bars, rods or profiles must have a uniform cross-section "along their whole length" whereas the Explanatory Notes, based on copper products, appear to permit processes which would result in a non-uniform cross-section e.g., drilling, notching or crimping ends. As it is not within its mandate to propose changes to the Chapter or Explanatory Notes of the HS, the Board brings this problem to the Minister's attention. Because the Legal Chapter Notes take precedence, it is suggested that the relevant Explanatory Notes be revised to improve clarity.(1)

In this context, the Board's recommended revisions respecting heading Nos. 76.04 and 76.05, together with the recommended introduction of new Chapter Notes, would resolve most of the problems discussed by Alcan. But the Board is unable to adopt in full Alcan's proposals for heading No. 76.04 which envisaged the dropping of the terms "unworked" and "worked" and the introduction of breakouts based on the phrase "surface treated". That would be a major re-structuring not warranted by an apparent inconsistency resulting from certain Explanatory Notes. Further, the term "surface treated", is not defined in the Customs Tariff.

Also noted is the company's contention that a classification problem existed concerning the term "rectangular" in Chapter Note 1 (d). Alcan suggested that a Canadian Legal Note could be added to qualify this term in that its uncropped, coiled, aluminum sheet might not be classified as "rectangular" but as "other". The Board has investigated this matter and has been informed that the products in question would be determined as rectangular despite minor dimensional variation arising from the production process. Leaving the ends of aluminum sheet uncropped would thus not alter the basic definition of "rectangular". While recognizing Alcan's concern, the Board thus did not feel it sufficiently serious to justify the changes required, which would probably involve further breakouts under heading No. 76.06.

In the submission of Reynolds, concerns were expressed regarding aluminum foil labels, foil and semi-rigid containers.

Reynolds' view was that, whereas labels of aluminum foil at present are classified to tariff item 17900-l at 11.3 p.c., such labels at least in part would, in Chapter 76, become dutiable at the MFN rate of 10.2%, under tariff line 7616.90.90. Reynolds considered the decrease in tariff protection indicated, of 1.1 p.c., to be significant. It is noted that aluminum foil labels would for the most part be classified in the HS to other Chapters with no rate change, e.g., under heading No. 83.10; however, some uncertainty appears to exist and some forms of these labels might, as contended, fall under Chapter 76. To ensure that similar products receive the same, and unchanged, rates of duty, the Board recommends the following additional tariff line under heading No. 76.16:

⁽¹⁾ Explanatory Notes for heading No. 74.07, which apply <u>mutatis mutandis</u> to heading No. 76.04, do not make it clear whether certain processes mentioned (e.g., drilling, punching, twisting or crimping) cover all products under heading No. 76.04 or only "profiles".

MFN Rate

MFN

7616.90.20.00 ---Labels, whether or not printed - 11.3%

Reynolds' submission also contended that aluminum foil (heading No. 76.07) when "backed" would necessarily have to be considered as "worked". There is thus an anomaly in subheading No. 7607.20 in that "unworked" foil cannot comprise a category under the term "backed". To clarify this ambiguity requires some revisions to heading No. 76.07. Furthermore, as a result of additional information obtained respecting classification decisions, printed aluminum foil, whether or not backed, is classified under tariff item 18100-1 as being "printed matter, n.o.p." at 12.2 p.c. MFN. Changes to the structure of heading No. 76.07 require more clarity as to the classification of foil when further processed by printing. The Board accordingly recommends the restructuring of heading No. 76.07 as follows:

Delete from 76 following:	07.11 to 7607.20.20.00 and replace with the	Rate
7607.11	-Not backedRolled but not further worked	
7607.11.10.00 7607.11.20.00	Of a thickness of less than 0.005 mm kg	Free
7607.11.30.00	less than 0.127 mm kgOf a thickness of 0.127 mm or more kg	9.2%
7607.19	Other	Z = 1/o
7607.19.10.00	Of a thickness of less than 0.127 mm, embossed kgOther	9.2%
7607.19.91.00 7607.19.99.00	Printed	12.2% 10.3%(1)
7607.20	-Backed	
7607.20.10.00	Of a thickness of less than 0.127 mm, embossed, not printed kg	9.2%
7607.20.91.00 7607.20.99.00	Other kg	12.2% 10.3%(1)

In the revisions shown above, the existing rate of 12.2 p.c. applicable to aluminum foil, if printed, would be specified whether or not backed; also, the somewhat lower rate (9.2%) for foil if embossed, would be preserved. A condensing of some of the lines shown in the draft Schedule, under subheading No. 7607.20, can also be effected with reference to the specific dimensions and form given in present tariff item 35306-1.

⁽¹⁾ Revised recently from 10.2 p.c. pursuant to Reference 159.

Reynolds also requested that a separate breakout be made for the semi-rigid aluminum containers typically used by food product manufacturers. The company felt that "the lack of a proper statistical item for these goods" should be addressed. The Board considers this addition to be well justified and recommends that a new statistical line be added under heading No. 76.15 (See Table 76.1).

The submission presented by Canbro dealt also, in part, with Chapter 76. Canbro sought a broadening of the categories under heading No. 76.03 in order to permit the collection of more complete statistical information. That proposal would not involve any change in rates and would be more consistent with the Schedule shown in other Chapters respecting metallic powders (heading No. 74.06). The Board accordingly recommends a revision to heading No. 76.03 which would introduce new statistical break-outs (See Table 76.1).

Canbro also noted that it, and other Canadian manufacturers, produce aluminum in the form of "grain". However, this term is not defined in the draft Schedule nor in the Explanatory Notes. Therefore, some ambiguity arises as to how aluminum grain would be classified. This product is best described as a coarse powder of aluminum alloy, but it is frequently not sufficiently fine to be considered as a powder as so defined in the HS. Specifically, grain would usually not meet the criteria set forth in Note 6(b) to Section XV which states that metal powders are "products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm". Because of its coarseness, aluminum grain would for the most part thus be classified as "unwrought aluminum" under heading No. 76.01 and, to clarify tariff treatment, the Board considered it desirable to add a tariff line specifying "grain" under this heading at the present rate of 10.3 p.c. MFN. To the extent that aluminum grain meets the definition of powder it would be classified under heading No. 76.03. The Board's recommendation is set forth below:

MFN Rate

Delete the rates of duty under 7601.20.00 and add the following:

7601.20.10.00 ---Grain kg 10.3% 7601.20.90. ---Other Free

The remaining submission dealing with this Chapter, that of the Canadian Textiles Institute, was concerned with certain present tariff items which are concorded to 7616.90.90.30 "wire cloth, screening or screen products". With reference to tariff items 43877-1, 44200-1, 49220-1, 69605-1 and 84900-1, the Institute felt that goods now entering under these tariff items would lose their duty free status unless provisions were made in the Annex. The Board notes that four of the above existing items⁽¹⁾ are either in the Annex as received or will be provided for in the revised Annex with

⁽¹⁾ Tariff item 43877-1 is a temporary item; these items are not included in the mandate of Reference 163.

their concessionary rates. The Institute indicated a further concern with respect to aluminum rod under present tariff item 35415-1 (aluminum alloy wire ... for use in the manufacture of wire ...). This is a temporary item and its extension or permanent status in the <u>Customs Tariff</u> is not within the Board's mandate. The Institute's request that the free rate under tariff item 35415-1 be preserved is, however, brought to the attention of the Minister.

By recent rate revisions, implemented pursuant to Reference 159, the MFN rates pertaining to two present tariff items concorded to Chapter 76 were increased slightly. The rate for tariff item 28900-1 was adjusted from 11.3 p.c. to 11.4 p.c. and that for tariff item 35400-1 was revised from 10.2 p.c. to 10.3 p.c. The Board recommends that the following tariff lines in Chapter 76 be changed accordingly where they have not already been revised. With one exception all of the following changes relate to tariff item 35400-1:

HS Item	MFN Rate	HS Item	MFN Rate
7603.20.20.00	10.3%	7612.10.00.00	10.3%
7606.11.20	10.3%	7612.90.00.00	10.3%
7606.12.29	10.3%	7613.00.00	10.3%
7606.91.90	10.3%	7615.10.00	10.3%
7606.92.90	10.3%	7615,20,10,00	11.4%
7609.00.00.00	10.3%	7615.20.90.00	10.3%
7610.10.00	10.3%	7616.10.00	10.3%
7610.90.00	10.3%	7616.90.90	10.3%
7611.00.90.00	10.3%		

In addition to the introduction of certain Legal Notes pertaining to this Chapter and to the other revisions as discussed, the Board also recommends a number of other nomenclature amendments which are indicated in Table 76.1.

 $\underline{\textbf{Table 76.1}}$ The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7601.20.00.10	Renumber 7601.20.90.10	6
7601.20.00.20	Renumber 7601.20.90.20	6
7601.20.00.30	Renumber 7601.20.90.30	6
7601.20.00.40	Renumber 7601.20.90.40	6
7601.20.00.50	Renumber 7601.20.90.50	6
7601.20.00.60	Renumber 7601.20.90.60	6
7601.20.00.90	Renumber 7601.20.90.90	6
7603.10.00.10	New classNot alloyed	6
7603.10.00.20	New classAlloyed	6
7603.20.10.10	New classNot alloyed	6
7603.20.10.20	New classAlloyed	6
7603.20.20.10	New classNot alloyed	6
7603.20.20.20	New classAlloyed	6
7606.11.10.10	In coils	2

HS Code	Description of Goods	for Change
7606.11.10.20	Not in coils	2
7606.11.10.21	D'une épaisseur excédant 0,2 mm mais moins de 7 mm	2
7606.11.20.10	In coils	2
7606.11.20.20	Not in coils	2
7606.11.20.21	D'une épaisseur excédant 0,2 mm mais moins de 7 mm	2
7606.12.11.00	D'une épaisseur de 3,2 mm ou plus mais n'excédant pas 5 mm et d'une largeur de 165 cm ou plus mais n'excédant pas 203 cm, laminées à chaud à partir de lingots d'origine canadienne, importées pour être laminées à froid au Canada, devant servir à la fabrication de languette de débouchage du dessus de contenants de boissons	1&2
7606.12.12.00	Of a thickness exceeding 0.2 mm but less than 7 mm, in coils, for use in the manufacture of offset printing plates D'une épaisseur excédant 0,2 mm mais moins de 7 mm, enroulées, devant servir à la fabrication de plaques d'imprimerie offset	2
7606.12.19	Other, unworked	3
7606.12.19.10	In coils	2
7606.11.19.20	Not in coils	2
7606.12.19.21	D'une épaisseur excédant 0,2 mm mais moins de 7 mm	2
7606.12.21.00	Of a thickness exceeding 0.2 mm but less than 7 mm, in coils, for use in the manufacture of offset printing plates D'une épaisseur excédant 0,2 mm mais moins de 7 mm, enroulées, devant servir à la fabrication de plaques d'imprimerie offset	2
7606.12.29.10	In coils	2

TABLE 76.1 (CONCL.)

HS Code	Description of Goods	Reasor for Change
7606.11.29.20	Not in coils	2
7606.12.29.21	D'une épaisseur excédant 0,2 mm mais moins de 7 mm	2
7606.90	-Other than rectangular or square Autres que de forme carrée ou rectangulaire	3
7610.90.00.90	Other structures and parts of structures; plates, rods, profiles, tubes and the like, prepared for use in structures Autres constructions et parties de constructions; tôles, barres, profilés, tubes et similaires, préparés en vue de leur utilisation dans la construction	3
76.12	Correct "liquefied"	2
7612.90.00.19	Other cans	3
7612.90.00.90	Other containers	3
7615.10.00.30	New classPie plates, plates for prepared meals and similar semi-rigid containers	6
7616.10.00.39	Other screws	3
7616.90.90	Other articles of aluminum	3
7616.90.90.20	Delete this class	6
7616.90.90.30	Renumber 7616.90.90.20	6
7616.90.90.40	Renumber 7616.90.90.30	6
7616.90.90.41	Renumber 7616.90.90.31	6
7616.90.90.49	Renumber 7616.90.90.39	6
7616.90.90.50	Renumber 7616.90.90.40	6
7616.90.90.90	Other articles of aluminum	3



Chapter 76

ALUMINUM AND ARTICLES THEREOF

Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawan forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness, not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 76.06 and 76.07 apply, <u>inter alia</u>, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminum, not alloyed

Metal containing by weight at least 99 % of aluminum, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon) Other elements , each	1 0.12
(1) Other elements are, for exampl (2) Copper is permitted in a propo more than 0.2 %, provided that manganese content exceeds 0.05	rtion greater than 0.1 % but not neither the chromium nor

(b) Aluminum alloys

Metallic substances in which aluminum predominates by weight, over each of the other elements provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together shall be greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1 %.

Canadian Legal Notes.

- 1. In this Chapter the expression "unworked" means:
 - (a) When referring to bars, rods and profiles, products which have not been subsequently worked after production (for example, not machined, drilled, punched, twisted nor crimped).
 - (b) When referring to plates, sheets, strip and foil, products which have not been processed beyond the rolling mill except by heat treating, levelling, edge trimming, slitting, cutting-to-size, surface cleaning or lubricating.
 - (c) When referring to tubes or pipes, products which, except for heat treating, straightening and cutting-to-length, have not been further processed than drawn, extruded or seam welded.
- In this Chapter the expression "unwrought" means forms which may be simply cut-to-length for shipping or to make the metal suitable for further processing. It also includes scalping or descaling surfaces to prepare them for rolling, extrusion or forging.



CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	1	Unit		Tariffs				
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP		
76.01	Unwrought aluminum.							
7601.10.00. 10 20 30 40 50 60 90	-Aluminum, not alloyedPigsBilletsBlocksIngotsSlabsWire barsOther	kg kg kg kg kg kg	Free	Free	11¢/kg	Free		
7601.20 7601.20.10.00 7601.20.90. 10 20 30 40 50 60	-Aluminum alloysGrainOtherPigsBilletsBlocksIngotsSlabsWire barsOther	kg kg kg kg kg kg	10.3% Free	10.3% Frem	30% 11¢/kg	6.5% Free		
76.02 7602.00.00.00	Aluminum waste and scrap	kg	Free	Free	Free	Free		
76.03	Aluminum powders and flakes.							
7603.10.00. 10 20	-Powders of non-lamellar structure	kg kg	Free	9.2%	30%	Free		
7603.20 7603.20.10. 10 20 7603.20.20. 10 20	Powders of lamellar structure; flakesPowders	kg kg kg kg	Free 10.3%	9.2%	30%	Free 6.5%		
76.04	Aluminum bars, rods and profiles.							
7604.10 7604.10.11.00	-Of aluminum, not alloyed Unworked Bars and rods, of a maximum cross-							

TABLE 76.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Conta		Tariffs			
or Number	Description of Goods	of Meas.	BP	HEN	Gen	GP
504.10.12.	Bars and rods, of a maximum cross-					
	sectional dimension not exceeding					
7	12.7 mm; profiles		Free	8%	30%	Free
10	Bars and rods	kg				
	Profiles					
21	Angles	kg				
22	Beams	kg				
23	Channels	kg				
24	Tees	kg				
29	Other	kg				
20	Worked	,,a				
604.10.21.00	Bars and rods, of a maximum cross-					
004810811800	sectional dimension not exceeding					
	12.7 mm	kg	10%	10.2%	25%	6.5%
604.10.22.00	Bars and rods. of a maximum cross-	l vg	1000	100270	2.5%	0.00
004.10.22.00	sectional dimension exceeding 12.7 mm;					
		l la	10.3%	10.3%	30%	6.5%
	profiles	kg	10.5%	10.5%	30%	0.5%
	-Of aluminum allovs					
604.21						
	Hollow profiles	1	Free	8%	30%	Free
604.21.10.00	Unworked	kg	10.3%	10.3%	30%	6.5%
604.21.20.00	Worked	kg	10.3%	10.3%	30%	0.5%
604.29	Other					
	Unworked					
604.29.11.00	Bars and rods, of a maximum cross-	1.	_			
	sectional dimension exceeding 12.7 mm .	kg	Free	2.1%	9%	Free
604.29.12.	Bars and rods, of a maximum cross-				1	
	sectional dimension not exceeding					
	12.7 mm; profiles		Free	8%	30%	Free
10	Bars and rods	kg				
	Profiles					
21	Angles	kg				
22	Beams	kg				
23	Channels	kg				
24	Tees	kg				
29	Other	kg				
	Worked					
604.29.21.00	Bars and rods, of a maximum cross-					
	sectional dimension not exceeding					
	12.7 mm	kg	10%	10.2%	25%	6.5%
604.29.22.00	Bars and rods, of a maximum cross-					
	sectional dimension exceeding 12.7 mm;		1			
	profiles	kg	10.3%	10.3%	30%	6.5%
		3				

TABLE 76.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Tariffs			
or Number	Description of Goods	of Weas.	ВР	MEN	Gen	GP	
6.05	Aluminum wire.						
	-Of aluminum, not alloyed						
605.11	Of which the maximum cross-sectional dimension exceeds 7 mm						
005 11 11 00	Exceeding 7 mm but not exceeding 12.7 mm	1	7.5%	8%	25%	5%	
605.11.11.00 605.11.12.00	Not coated nor covered	kg kg	10%	10.2%	25%	6.5%	
605.11.21.00	Not coated nor covered	kg	Free	2.1%	9%	Free	
605.11.22.00 605.19	Coated or covered	kg	10.3%	10.3%	30%	6.5%	
605.19.10.00	Not coated nor covered	kg	7.5%	8%	25%	5%	
605.19.20.00	Coated or covered	kg	10%	10.2%	25%	6.5%	
605.21	-Of aluminum alloys Of which the maximum cross-sectional						
	dimension exceeds 7 mm						
7605.21.11.00	Exceeding 7 mm but not exceeding 12.7 mm	kg	7.5%	8%	25%	5%	
7605.21.11.00	Coated or covered	kq	10%	10.2%	25%	6.5%	
	Exceeding 12.7 mm						
7605.21.21.00		kg	Free	2.1%	9%	Free	
7605.21.22.00 7605.29	Coated or covered	kg	10.3%	10.3%	30%	6.5%	
7605.29.10.00	Not coated nor covered	kg	7.5%	8%	25%	5%	
7605.29.20.00	Coated or covered	kg	10%	10.2%	25%	6.5%	
76.06	Aluminum plates, sheets and strip, of a	Account of the second of the s					
	thickness exceeding 0.2 mm.						
	-Rectangular (including square)						
7606.11	Of aluminum, not alloyed		-	0 19	004		
7606.11.10.	Unworked	kg	Free	2.1%	9%	Free	
10	Not in coils	, kg					
21	Of a thickness exceeding 0.2 mm	1					
	but less than 7 mm	kg			Annual Control		
7606.11.20.	Of a thickness of 7 mm or more	kg	10.3%	10.3%	30%	6.5%	
10		kg	10.3%	10.5%	30%	0.5%	
* 0	Not in coils						
21	Of a thickness exceeding 0.2 mm						
20	but less than 7 mm	kg					
22	Of a thickness of 7 mm or more	kq	1	1	1		

TABLE 76.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

or	Decemintion of Goods	Unit	Tariffs				
Number	Description of Goods	of Meas.	BP	NF N	Gen	6P	
06.12	Of aluminum alloys						
06.12.11.00	UnworkedOf a thickness of 3.2 mm or more but not exceeding 5 mm and of a width of 165 cm or more but not exceeding 203 cm, hot-rolled from ingots of Canadian origin, imported for cold-rolling in						
06.12.12.00	Canada, for use in the manufacture of pull tabs for beverage containersOf a thickness exceeding 0.2 mm but less	kg	Free	Free	16.53¢/kg	Free	
06.12.19.	than 7 mm, in coils, for use in the manufacture of offset printing platesOther, unworked	kg	Free	Free 2.1%	16.53¢/kg	Free Free	
10	In coils	kg					
22	less than 7 mm	kg kg					
06.12.21.00	Of a thickness exceeding 0.2 mm but less than 7 mm, in coils, for use in the manufacture of offset printing plates .	kg	Free	Free	16.53¢/kg	Free	
06.12.29.	OtherIn coilsNot in coils	kg	10.3%	10.3%	30%	6.5%	
21	Of a thickness exceeding 0.2 mm but less than 7 mm	kg kg					
06.91	-Other than rectangular or square Of aluminum, not alloyed						
06.91.90. 10 90		kg kg kg	Free 10.3%	2.1%	9% 30%	Free 6.5%	
06.92.10.00 06.92.90.		kg kg	Free 10.3%	2.1%	9% 30%	Free 6.5%	
06.91.10.00 06.91.90. 10 90 06.92 06.92.10.00 06.92.90.	Of aluminum, not alloyedUnworked circles or discs	kg kg kg	Free	2.1%		9%	30% 6.5% 9% Free

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP	
76.07	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.						
7607.11 7607.11.10.00	-Not backedRolled but not further workedOf a thickness of less than 0.005 mm	kg	Free	Free	Free	Free	
7607.11.20.00				9.2%	30%	Free	
7607.11.30.00 7607.19 7607.19.10.00	Other	kg kg	Free Free	2.1%	9%	Free	
, , , , , , , , , , , , , , , , , , , ,	embossed	kg	Free	9.2%	30%	Free	
7607.19.91.00 7607.19.99.00	OtherOtherOther	kg kg	12.2%	12.2%	35%	8% 6.5%	
7607.20 7607.20.10.00	embossed, not printed	kg	Free	9.2%	30%	Free	
7607.20.91.00 7607.20.99.00		kg kg	12.2%	12.2%	35%	8% 6.5%	
76.08	Aluminum tubes and pipes.						
7608.10.00.00	-Of aluminum, not alloyed	kg	8.1%	8.1%	30%	5%	
7608.20.00.00	-Of aluminum alloys	kg	8.1%	8.1%	30%	5%	
76.09 7609.00.00.00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves)	_	10.3%	10.3%	30%	6.5%	

CANADIAN CUSTOMS MOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs			
Number	Description of goods	Meas.	ВР	MEN	Gen	GP
76.10	Aluminum structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.					
7610.10.00. 10 20 30	-Doors, windows and their frames and thresholds for doors	No. No.	10.3%	10.3%	30%	6.5%
7610.90.00. 10 20 90	-Other	-	10.3%	10.3%	30%	6.5%
76.11	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
7611.00.10.00 7611.00.90.00	Dairy vats	No.	Free 10.3%	Free 10.3%	35% 30%	Free 6.5%
76.12	Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 1, whether or not lined or lined or heatinsulated, but not fitted with mechanical or thermal equipment.					
7612.10.00.00	-Collapsible tubular containers	No.	10.3%	10.3%	30%	6.5%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code			Tariffs				
or Number	Description of Goods	of Meas.	BP	NF N	Gen	GP	
7612.90.00.	-Other		10.3%	10.3%	30%	6.5%	
11	Food	No.					
12	Dairy	No.					
19		No.					
	Barrels or drums			-			
21	One-trip shippers	No.					
29		No.			i		
90	Other containers	No.					
76.13							
7613.00.00.	Aluminum containers for compressed or						
	liquefied gas		10.3%	10.3%	30%	6.5%	
10	One-trip shippers	No.					
20	1 11	No.					
90	Other	No.					
76.14	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated.		manufacturing to program or manufacturing to the state of				
7614.10.00.00	-With steel core	kg	10.2%	10.2%	25%	6.5%	
7614.90.00.00	-Other	kg	10.2%	10.2%	25%	6.5%	
76.15	Table kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.		ADMINISTRAÇÃO PROFINCIA POR TOTO A DESTRO O PROFILA ADMINISTRAÇÃO A DESTRUCTOR A DE			OCCUPATION OF THE PROPERTY OF	
7615.10.90.	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		10.3%	10.3%	30%	6.5%	
10		-					
20		-					
30							
	and similar semi-rigid containers	kg		1			
90	Other	-					
					1		

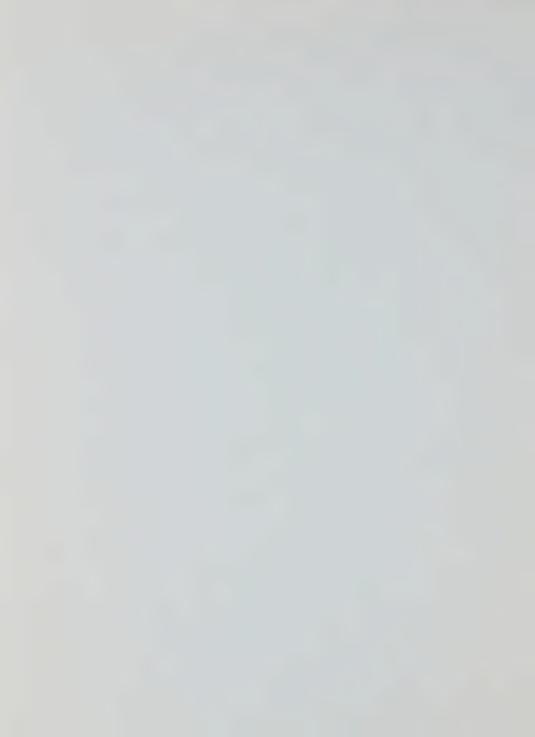
CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	s		
or Number	Description of Goods	of Meas.	BP BP	NEN	Gen	GP		
7615.20 7615.20.10.00 7615.20.90.00	Sanitary ware and parts thereofBaths, sirks, wash basins or urinalsOther	-	11.4%	11.4%	35% 30%	Free 6.5%		
76.16	Other articles of aluminum.							
7616.10.00. 10 20	-Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	-	10.3%	10.3%	30%	6.5%		
31 32 33 34 39	WoodCapSemsMachineOther screws	-						
40 50 60 70 90	Bolts	-						
7616.90 7616.90.10.00 7616.90.20.00 7616.90.90. 10 20	-OtherIdentification bands for migratory birds	- - kg	Free 11.3% 10.3%	Free 11.3% 10.3%	Free 35% 30%	Free Free 6.5%		
31 39 40 90	DieOtherForgingsOther articles of aluminum	kg kg kg -			TOTAL STATE OF THE PARTY OF THE			

CHAPTER 76

APPENDIX



Chapter 76

ALUMINUM AND ARTICLES THEREOF

Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminum, not alloyed

Metal containing by weight at least 99% of aluminum, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon) Other elements ¹ , each	1 0.1?
(1) Other elements are, for Ni, Zn.	example, Cr, Cu, Mg, Mn,
0.1% but not more than	a proportion greater than 0.2%, provided that neither lese content exceeds 0.05%.

(b) Aluminum alloys

Metallic substances in which aluminum predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together shall be greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
76.01		Unwrought aluminum.					
7601.10.00	10 20 30 40 50 60 90	-Aluminum, not alloyedPigsBilletsBlocksIngotsSlabsWire barsOther.	k k k k k k k k k k k k k k k k k k k	Free	Free	11¢/kg	Free
7601.20.00	10 20 30 40 50 60	-Aluminum alloysPigsBilletsIngots	k k k k k k k k k k	Free	Free	11¢/kg	Free
76.02							
7602.00.00	00	Aluminum waste and scrap	kg	Free	Free	Free	Free
76.03		Aluminum powders and flakes.					
7603.10.00	00	-Powders of non-lamellar structure	kg	Free	9.2%	30%	Free
7603.20 7603.20.10 7603.20.20		-Powders of lamellar structure; flakes Powders. Flakes.	kg kg	Free 10.2%	9.2%	30% 30%	Free 6.5%
76.04		Aluminum bars, rods and profiles.					
7604 . 10 7604 . 10 . 10		-Of aluminum, not alloyedUnworked bars and rods; wire rodBars and rods other than wire rod	kg ka	Free	2.1%	9%	Free
7604.10.20		Wire rodWire rod.s.; profilesBars and rods	kg kg	8.4%	8.4%	30%	5.5%
	21 22 23 24 29	Angles. Beams. Tees. Other.	kg kg kg kg kg				
7604.29	00	-Of aluminum alloys: Hollow profiles Other	kg	8.4%	8.4%	30%	5.5%
7604 . 29 . 10		Unworked bars and rods; wire rod	kg	Free	2.1%	9%	Free
7604.29.20	10	Wire rodWorked bars and rods; profilesBars and rods	kg	8.4%	8.4%	30%	5.5%
	21 22 23 24 29	Angles. Beams. Tees. Other.	kg kg kg kg				
76.05		Aluminum wire.					
		-Of aluminum, not alloyed:					

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT
7605 . 11		Of which the maximum cross-sectional			1		
7605.11.10	00	dimension exceeds 7mmNot coated or covered	kg	7.5%	8%	25%	5%
7605.11.20		Coated or covered	kg	10%	10.2%	25%	6.5%
7605 . 19 7605 . 19 . 10	00	Other Not coated or covered	kg	7.5%	8%	25%	5%
7605.19.20	00	Coated or covered	kg	10%	10.2%	25%	6.5%
7605.21		-Of aluminum alloys:Of which the maximum cross-sectional dimension exceeds 7mm					
7605.21.10	00	Not coated or covered	kg	7.5%	8%	25%	5%
7605.21.20 7605.29	00	Coated or covered	kg	10%	10.2%	25%	6.5%
7605.29.10 7605.29.20		Not coated or covered.	kg kg	7.5% 10%	8% 10.2%	25% 25%	5% 6.5%
7003.23.20		coated of covered	\ 9	10%	10.2%	25%	0.5%
76.06		Aluminum plates, sheets and strip, of a thickness exceeding 0.2mm.				į.	
		-Rectangular (including square):					
7606.11 7606.11.10		Of aluminum, not alloyed Unworked		Free	2.1%	9%	Free
, , , , , , , , , , , , , , , , , , , ,	10	Coiled	kg				
	21	Cropped: Of a thickness exceeding 0.2mm					
		but less than 7mm	kg				
7606.11.20	22	Of a thickness of 7mm or more	kg	10.2%	10.2%	30%	6.5%
7000.11.20	10	Coiled	kg	10.2/6	10.2%	30%	0.5/
	21	Cropped: Of a thickness exceeding 0.2mm					
		but less than 7mm	kg				
7606.12	22	Of a thickness of 7mm or more	kg				
		Unworked:					
7606.12.11	00	Of a thickness of 3.2mm or more but not exceeding 5mm and of a width of					
		165cm or more but not exceeding					
		203cm, hot-rolled from ingots of Canadian origin, imported for					
		cold-rolling in Canada, for use in					
		the manufacture of pull tabs for beverage containers	l ka	Free	Free	16.53¢	Free
		beverage containers	kg	rree	riee	/kg	riee
7606.12.12	00	Of a thickness exceeding 0.2mm but					
		less than 7mm, in the coil, for use in the manufacture of offset					
		printing plates	kg	Free	Free	16.53¢	Free
7606.12.19		Other		Free	2.1%	/kg 9%	Free
	10	Coiled	kg				
	21	of a thickness exceeding 0.2mm					
	22	but less than 7mm	kg				
	22	Of a thickness of 7mm or more	kg				
7606.12.21	00	Of a thickness exceeding 0.2mm but					
		less than 7mm, in the coil, for use in the manufacture of offset					
		printing plates	kg	Free	Free	16.53¢	Free
7606.12.29		Other		10.2%	10.2%	/kg 30%	6.5%
	10	Coiled	kg	0.2,0	10.2/3	00,0	0.076
	21	Cropped: Of a thickness exceeding 0.2mm					
		but less than 7mm	kg				
	22	Of a thickness of 7mm or more	kg				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7606.91		Of aluminum, not alloyed	1 1		1		
	00	Unworked circles or discs	ka	Free	2.1%	9%	Free
7606.91.90		Other		10.2%	10.2%	30%	6.5%
	10	Worked circles or discs	kg				
	90		kg				
7606.92		Of aluminum alloys		_			
7606.92.10	00	Unworked circles or discs	kg	Free	2.1%	9%	Free
7606.92.90	10	Other		10.2%	10.2%	30%	6.5%
		Worked circles or discs	kg				
	30		kg				
76.07		Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm.					
		-Not backed:					
7607.11		Rolled but not further worked					
7607.11.10		Of a thickness of less than 0.005mm	kg	Free	Free	Free	Free
		Of a thickness of 0.005mm or more					
		but not exceeding 0.127mm	kg	Free	9.2%	30%	Free
7607.11.30	00	Of a thickness exceeding 0.127mm but	1	F	0 49/	09/	F
7607.19.00	00	not exceeding 0.2mm	kg kg	Free 9.4%	2.1%	9% 30%	Free 6%
7607.19.00	00	other	kg	9.4%	5.4/0	30%	0 /0
7607.20		-Backed Unworked:					
7607.20.11	00	Of a thickness of less than 0.005mm.	kg	Free	Free	Free	Free
7607.20.12	00	Of a thickness of 0.005mm or more					
		but not exceeding 0.127mm	kg	Free	9.2%	30%	Free
7607.20.13	00	Of a thickness exceeding 0.127mm		_			_
		but not exceeding 0.2mm	kg	Free	2.1%	9%	Free
/607.20.20	00	Worked	kg	10.2%	10.2%	30%	6.5%
76.08		Aluminum tubes and pipes.					
7608 . 10 . 00	00	-Of aluminum, not alloyed	kg	8 . 1%	8 . 1%	30%	5%
7608 . 20 . 00	00	-Of aluminum alloys	kg	8.1%	8 . 1%	30%	5%
76.09							
	00	Aluminum tube or pipe fittings (for					
		example, couplings, elbows, sleeves)	-	10.2%	10.2%	45%	6.5%
76.10		Aluminum structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for					
		example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns);					
		aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.					
7610.10.00		-Doors, windows and their frames and thresholds for doors		10.2%	10.2%	30%	6.5%
		Doors and their frames	No				
		Windows and their frames	No				
	130	Thresholds for doors	No				

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	8P Rate	MFN Rate	GEN Rate	GPT Rate
7610.90.00	20	-OtherRoofingSiding, including soffits and fasciaOther.	-	10.2%	10.2%	45%	6.5%
76.11							
7611.00	00	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	No	Free	Free	35%	Free
7611.00.90	00	Other	No	10.2%	10.2%	45%	6.5%
76.12		Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquified gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
7612.10.00	00	-Collapsible tubular containers	No	10.2%	10.2%	45%	6.5%
7612.90.00	11 12 19 21 29 90	Other	NO NO NO NO NO NO	10.2%	10.2%	45%	6.5%
76.13							
7613.00.00	10 20 90	Aluminum containers for compressed or liquefied gasOne-trip shippersRepeat shippers.	No No No	10.2%	10.2%	45%	6.5%
76.14		Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated.					
7614.10.00	00	-With steel core	kg	10.2%	10.2%	25%	6.5%
7614.90.00	00	-Other	kg	10.2%	10.2%	25%	6.5%
76.15		Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.					

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7615.10.00	10	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the likeCooking utensilsTablewareOther	-	10.2%	10.2%	45%	6.5%
		-Sanitary ware and parts thereof Baths, sinks, wash basins or urinals. Other	-	11.3% 10.2%	11.3% 10.2%	35% 45%	Free 6.5%
76.16 7616.10.00	40 50 60	Tacks. Screws: Wood. Cap. Sems.	-	10.2%	10.2%	35%	6.5%
7616.90 7616.90.10 7616.90.90	10 20 30 41 49 50	Other -OtherIdentification bands for migratory birdsOtherChainBusbarsWire cloth, screening or screen productsCastings:OtherOtherOther.	kg kg kg	Free 10.2%	Free 10.2%	Free 35%	Free 6.5%



Chapter 77

(Reserved for possible future use in the Harmonized System)



CHAPTER 78

Lead and Articles Thereof

A. Introduction

Proposed Chapter 78 incorporates, in whole or in part, 17 items of the Customs Tariff, as listed below:

*33600-1 Tea lead

*33700-1 Lead, old, scrap, pig and block

*33800-1 Lead, in bars and in sheets

33900-1 Lead, manufactures of, n.o.p.

33910-1 Collapsible tubes of lead or tin or lead coated with tin

34100-1 Babbit metal and type metal, in blocks, bars, plates and sheets

34405-1 Composition foils ... of varying percentages of lead and tin ...
Metals, n.o.p., not including alloys, in lumps, powders, ingots ...:

35101-1 Other than the following (see 35102-1 to 35106-1)

35215-1 Screws of brass, copper or other metal, n.o.p.
Wire of all metals or alloys thereof, n.o.p.:
Single, not coated or covered:

40121-2 N.O.D.

40122-1 Single, coated or covered

40123-1 Twisted, braided, bunched or otherwise conjoined ...

40956-1 Axles, belts ... bolts ... for use with (agricultural machinery)

43877-1 Materials...not made...for use in the manufacture of (motor vehicles)

47000-1 Patterns of iron, steel, brass or other metal, not being models

84900-1 Goods which enter into the cost of manufacture of fertilizers ...

95002-1 All parts and accessories ... equipment in automobiles ...

B. The Board's Analysis and Recommendations

Only one submission received by the Board, that of Canbro Inc., made mention of Chapter 78. However, it did not request any changes in nomenclature or rates of duty regarding the provisions of this Chapter.

The Board's analysis revealed one instance in Chapter 78 where the proposed rate of duty would constitute a change exceeding 2.5 percentage points, and would involve trade in excess of \$100,000 for the base period 1980-82, making up at least 1 per cent of total imports under the present tariff item of the Customs Tariff. Thus imports of "Lead, manufactures of, n.o.p.", dutiable at 10.2 p.c. MFN, under tariff item 33900-1 have been allocated in part to subheading No. 7801.10 "Refined lead" under heading No. 78.01 "Unwrought lead", with an MFN rate of Free. Clearly, there are products of lead which are "manufactures for the purpose of the Customs Tariff" and which are "unwrought" under the HS. Lead shot of 7801.10.00.10 is such a product. There are others such as "cakes" and "continuous cast sticks" coming under 7801.10.00.90. However, the bulk of the trade allocated to this line

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

is both unmanufactured and unwrought lead in pig and block, currently classified under tariff item 33700-1, (MFN Free). Since the primary forms of refined lead, entering free of duty, are specifically named while those dutiable as manufactures of lead, including "shot", are at present covered by a n.o.p. provision and are not readily identifiable, it is deemed advisable to specify the free goods in a new tariff line 7801.10.10 "pig and block" at Free MFN, and shot and other forms of unwrought lead in tariff line 7801.10.90 "Other" with an MFN rate of 10.2%. The Board so recommends.

MFN Rate

Delete the rates of duty under 7801.10.00 and add the following:

7801.10	-Refined lead	
7801.10.10.00	Pig and block kg	Free
7801.10.90.00	Other kg	10.2%

The nomenclature changes recommended by the Board are listed in Table 78.1.

Table 78.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7801.91.90.00		3
7803.00.30.00	Bars and rods, of other alloys; profiles and wire	2
7804.11.10.00	En alliages plomb-étain, même contenant de l'antimoine	2
7804.19.10.00	Not alloyed, of a thickness exceeding 0.2 mm but not exceeding 5 mm and of a width exceeding 600 mm	2
7804.19.20.00	Of lead-antimony-tin alloys	2
7804.19.90.00	Other plates, sheets, strip and foil Autres tables, feuilles et bandes	3
7804.20.20.00	Powders, alloyed; flakes	2
7806.00.00.10	Accumulator plates	2
7806.00.00.90	Other articles of lead	3



Chapter 78

LEAD AND ARTICLES THEREOF

Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No 78.04 applies, <u>inter alia</u>, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Legal Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Eleme	nt Limiting	Limiting content % by weigh		
Ag	Silver	0.02		
As	Arsenic	0.005		
Bi	Bismuth	0.05		
Ca	Calcium	0.002		
Cd	Cadmium	0.002		
Cu	Copper	0.08		
Fe	Iron	0.002		
S	Sulphur	0.002		
Sb	Antimony	0.005		
Sn	Tin	0.005		
Zn	Zinc	0.002		
Other	(for example Te), each	0.001		

TABLE - Other elements

CANADIAN CUSTORS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 78-3

Code	Description of Goods	Unit		Tariffs			
or Number	Description of Goods	Meas.	ВР	WEN	Gen	6P	
8.01	Unwrought lead.						
801.10	-Refined lead				0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -	1	
801.10.10.00	Pig and block	kg	Free	Free	2.2¢/kg	Free	
801.10.90.00	Other	kg	10.2%	10.2%	30%	Free	
	-Other				gina		
7801.91	Containing by weight antimony as the principal other element						
7801.91.10.00	Lead-antimony-tin alloys	kg	Free	6.8%	20%	Free	
001.91.90.00	Other, containing by weight antimony as the principal other element	kg	10.2%	10.2%	30%	Free	
7801.99.00.00	Other	kq	10.2%	10.2%	30%	Free	
001100100100	Vener	, ng	10.20	10025			
78.02							
7802.00.00.00	Lead waste and scrap	kg	Free	Free	2.2¢/kg	Free	
78.03	Lead bars, rods, profiles and wire.		i	NAME OF THE PARTY		1	
7803.00.10.00	Bars and rods, not alloyed	ka	4%	4%	25%	2.5%	
7803.00.20.00	Bars and rods, of lead-antimony-tin	ng .	770	770	25%	2.50	
	alloys	kg	Free	6.8%	20%	Free	
7803.00.30.00	Bars and rods, of other alloys;					i	
	profiles and wire	kg	10.2%	10.2%	30%	Free	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			6		:	
	-Plates, sheets, strip and foil						
7804.11	Sheets, strip and foil of a thickness (ex- cluding any backing) not exceeding 0.2 mm				and appropriate	1	
7804.11.10.00	Of lead-tin alloys, whether or not		F	F	-	-	
7804.11.90.00	containing antimony	kg ka	Free 10.2%	Free 10.2%	Free	Free	
7804.11.90.00		Ny	10.2%	10.20	30%	1166	
7804.19.10.00	Not alloyed, of a thickness exceeding	Commonwealth of the Common	The second secon		4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	0.2 mm but not exceeding 5 mm and of a	la m	4%	4%	25%	2.5%	
7804.19.20.00	width exceeding 600 mm	kg kg	Free	6.8%	25%	Free	
7804.19.20.00	Other plates, sheets, strip and foil	kg	10.2%	10.2%	30%	Free	
7804.20	-Powders and flakes				-		
700/ 00 10 00	Powders, not alloyed	kq	Free	4%	25%	Free	
7804.20.10.00	100000000000000000000000000000000000000	1.9	10.2%	10.2%	30%	, , , , ,	

TABLE 78.2: (CONCL.)

CAMADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs				
or Number		of Meas.	BP	HER	Gen	GP GP	
8.05 805.00.00.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .	kg	10.2%	10.2%	30%	Free	
78.06 7806.00.00.	Other articles of lead		10.2%	10.2%	35%	6.5%	
10 20 30 90	Accumulator plates	-					
				Mirror improvigation who deviations out			
				MINISTER OF STREET, CAN THE STREET,			
			PROPERTY OF THE PROPERTY OF TH	And the second s			
			Million of the Control of the Contro	manufacture of the state of the		;	
			THE PARTY OF THE P			1	
			and a second		And a state of the	:	

CHAPTER 78

APPENDIX



Chapter 78

LEAD AND ARTICLES THEREOF

Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other	(for example Te),	
each		0.001

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 78- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
78.01		Unwrought lead.	,				
7801.10.00	10	-Refined leadShotOther.	kg kg	Free	Free	2.2¢/kg	Free
7801.91.90	00	-Other:Containing by weight antimony as the principal other elementLead-antimony-tin alloysOtherOther	kg kg kg	Free 10.2% 10.2%	6.8% 10.2% 10.2%	20% 30% 30%	Free Free Free
78.02							
7802.00.00	00	Lead waste and scrap	kg	Free	Free	2.2¢/kg	Free
78.03 7803.00		Lead bars, rods, profiles and wire.					
7803.00.10	00	Bars and rods, not alloyed	kg	4%	4%	25%	2.5%
7803.00.30	00	alloys Bars and rods of other alloys; profiles; wire	kg kg	Free 10.2%	6.8%	30%	Free
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.					
7804.11		-Plates, sheets, strip and foil: Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm					
7804.11.90 7804.19	00	Of lead-tin alloys, whether or not containing antimonyOtherOtherFlat-surfaced products, not alloyed,	kg kg	Free 10.2%	Free 10.2%	Free 30%	Free Free
		of a thickness exceeding 0.2mm but not exceeding 5mm and a width	kg	4%	4%	25%	2.5%
		exceeding 600mmFlat-surfaced products, of lead- antimony-tin alloys	kg kg	Free 10.2%	6.8%	20%	Free Free
7804.20 7804.20.10	00	-Powders and flakesPowders, not alloyed	kg kg	Free 10.2%	4% 10.2%	25% 30%	Free Free
78.05							
7805.00.00	00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	10.2%	10.2%	30%	Free
78.06							
7806.00.00	10 20 30	Other articles of lead	-	10.2%	10.2%	35%	6.5%
		rabricated building components	1 1				



CHAPTER 79

Zinc and Articles Thereof

A. Introduction

Proposed Chapter 79 incorporates, in whole or in part, 25 items of the Customs Tariff, as listed below:

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17900-1 Labels ... shipping, price or other tags, tickets or labels ...
28900-1 Baths ... basins ... lavatories ... urinals ... sinks ... n.o.p.
34500-1 Zinc dross and zinc scrap for remelting ...
34505-1 Zinc spelter, zinc and zinc alloys ... in the form of pigs, slabs ...
34600-1 Zinc, manufactures of, n.o.p.
*34600-2 Unwrought zinc allovs, n.o.p.
34605-1 Zinc or zinc alloys ... (less than 10% other metals)
*34610-1 Zinc rods; zinc shapes ... (less than 10% other metals)
*34615-1 Zinc strip or sheet ... for use in photo-engraving ...
        Metals, n.o.p., not including alloys ...:
35101-1 Other than the following (see 35102-1 to 35106-1)
35215-1 Screws of brass, copper or other metal, n.o.p.
35800-1 Anodes of nickel, zinc, copper, silver or gold
36215-1 Nickel-plated ware, gilt, or electro-plated ware, n.o.p.
        Wire of all metals or alloys thereof, n.o.p.:
         Single, not coated or covered:
40121-2
         N.o.p.
40122-1 Single, coated or covered
40123-1 Twisted, braided, bunched or otherwise conjoined ...
40956-1 Axles (& other parts) ... for use with ... (agricultural machinery)
41233-1 Sheets ... for the production of printing plates ...
44059-1 (Parts) ... not made in Canada ... for use in aircraft ...
        Pins manufactured from wire of any metal:
45115-1 Specially designed for marking systems
45116-1 N.o.p.
47000-1 Patterns of iron, steel, brass or other metal, not being models
69605-1 Apparatus ... for use in teaching, research ...
71100-1 All goods not enumerated in this schedule ...
84900-1 Goods which enter into the cost of manufacture of fertilizers ...
```

B. The Board's Analysis and Recommendations

The Board received one submission, from Canbro Inc., expressing an interest in the definition of zinc dust. Zinc dust is defined in Subheading Note 1(c) to Chapter 79 as being "obtained by condensation of zinc vapour". Canbro claims that it is theoretically possible to produce other base metal dusts by the same method, and therefore argues that the definition should be in a note to Section XV, with more general applicability to all Chapters in this Section, along with Note 6(b) for "powders". The Board finds that the condensation process is a possibility, for some, but not all, base metals, and therefore the definition of dust should be taken up in Chapter Notes whenever relevant.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

The Board's analysis has revealed one error in the proposed Schedule that should be remedied. Tariff line 7904.00.20 with an MFN rate of 10.2%, is derived from tariff items 34600-1 and 40122-1 (at 10.2 p.c.), and 40121-2 (at 8 p.c.). The application of the trade majority method would result in a rate of 8%, from item 40121-2, while a trade weighted average would give a rate of 8.9%, both substantially different from the proposed 10.2%. The Board recommends that a separate tariff line for wire, 7904.00.22, at 8% MFN, as currently applied to 40121-2, be provided while leaving the rest of 7904.00.20 at 10.2%, as set out below.

	MFN Rate
Delete the rates of duty under 7904.00.20 and add the following:	
Bars, rods or profiles, containing by weight less than 90 % of zinc; wire	
7904.00.21Bars, rods or profiles	10.2%
10Bars and rods kg	
20Profiles kg	
7904.00.22.00Wire	; 8%

Nomenclature changes recommended by the Board are included in Table 79.1.

Table 79.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
7903.90.20.00	Powders, alloyed; flakes	2
7905.00.11.00	Of a thickness exceeding 0.15 mm but less than 4.75 mm, for making offset printing plates; of a thickness exceeding 0.15 mm but less than 4.75 mm, not polished, coated on one side with acid-resisting material, imported for use by grinders and polishers, to be prepared for use in photo-engraving	2
7907.90.10.00	Anodes pour galvanoplastie	2
7907.90.90	Other articles of zinc	3
7907.90.90.11	Renumber 7907.90.90.12	2
7907.90.90.12	Renumber 7907.90.90.11En alliage	2



Chapter 79

ZINC AND ARTICLES THEREOF

Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No 79.05 applies, <u>inter alia</u>, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cons-shaped or fitted with flanges, collars or rings.

Subheading Legal Note.

- 1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Tariffs				
or	Description of Goods	of				1 00		
Mumber		Meas.	BP	MEN	Gen	GP		
79.01	Unwrought zinc.				4	:		
7901.11.00.00	-Zinc, not alloyed Containing by weight 99.99 % or more							
901.11.00.00	of zinc	kg	Free	Free	4.4¢/kg	Free		
7901.12.00.00	Containing by weight less than 99.99 % of zinc	kq	Free	Free	4.4¢/kg	Free		
1004 00								
7901.20 7901.20.10.00	-Zinc alloys Containing by weight 90 % or more but							
7901.20.20.00	less than 97.5% of zinc	kg	Free	Free	4.4¢/kg	Free		
7901.20.20.00	of zinc	kg	15%	17.5%	25%	11.5%		
79.02	7		Free	Free	10%	Free		
7902.00.00.00	Zinc waste and scrap	kg	rree	rree	10%	rree		
					The state of the s			
79.03	Zinc dust, powders and flakes.							
7903.10.00.00	-Zinc dust	kg	Free	Free	4.4¢/kg	Free		
7903.90	-Other		-					
7903.90.10.00	Powders, not alloyed	kg kg	Free 10.2%	4%	25% 25%	Free 6.5%		
7903.90.20.00	Takes	l kg	10.2%	10.2%	200	0.00		
		and a second						
79.04	Zinc bars, rods, profiles and wire.					-		
7904.00.10.00	Bars, rods or profiles, containing by weight 90 % or more of zinc	kg	Free	Free	10%	Free		
	Bars, rods or profiles, containing by	, vg	1166	11.66	100	1100		
7904.00.21.	weight less than 90 % of zinc; wire		10.2%	10.2%	25%	6.5%		
10	Bars and rods	kg		1				
7904.00.22.00	Profiles	kg kg	7.5%	8%	25%	5%		
				American company				
		and the same of th				1		
						1		
		-						
					1	1		
					Try address.	i		

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

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	G				-4

Code		Unit	1	Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	HEN	Gen	6 GI
9.05	Zinc plates, sheets, strip and foil.			1		
905.00.11.00	Containing by weight 90 % or more of zincOf a thickness exceeding 0.15 mm but less than 4.75 mm, for making offset printing plates; of a thickness ex- ceeding 0.15 mm but less than 4.75 mm,	ma a vividade e audio mando pira - definimentamento manto vanto.			deline comments of the comment	
	not polished, coated on one side with acid-resisting material, imported for use by grinders and polishers, to be prepared for use in photo-engraving	kg	Free	Free	10%	: Fre
905.00.19.00	Other	kg	5%	10.2%	20%	6.5
	of zinc	l kg	10.2%	10.2%	25%	0.0
9.06 906.00.00.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .	kq	10.2%	10.2%	25%	6.5
9.07	Other articles of zinc.	1		1		
907.10.00.	-Gutters, roof capping, skylight frames and other fabricated building components		10.2%	10.2%	25%	6.5
20 90	Roof drainage equipment	_		i		
907.90	-Other	ka	Free	Free	10%	Fre
907.90.20.00	Discs or slugs, containing by weight	kq	5%	15.5%	20%	3.5
907.90.90.	Castings	l Ng	10.2%	10.2%	25%	6.5
11 12		kg kg	1			
90	Other	kg	:			
		-	1	1		

CHAPTER 79

APPENDIX



Chapter 79

ZINC AND ARTICLES THEREOF

Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

- 1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 79- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
79.01		Unwrought zinc.					
		-Zinc, not alloyed:					
7901.11.00	00	Containing by weight 99.99% or more of zinc	kg	Free	Free	4.4¢/kg	Free
7901.12.00	00	Containing by weight less than 99.99% of zinc	kg	Free	Free	4.4¢/kg	Free
			\ \ \ 9	1166	1166	4.44/kg	1166
7901.20 7901.20.10	00	-Zinc alloysContaining by weight 90% or more but		_			
7901.20.20	00	less than 97.5% of zinc	kg	Free	Free	4.4¢/kg	Free
		of zinc	kg	15%	17.5%	25%	11.5%
79.02							
7902.00.00	00	Zinc waste and scrap	kg	Free	Free	10%	Free
79.03		Zinc dust, powders and flakes.					
7903.10.00	00	-Zinc dust	kg	Free	Free	4.4¢/kg	Free
7903.90		-Other					_
7903.90.10		Powders, not alloyed	kg kg	Free 10.2%	10.2%	25% 25%	Free 6.5%
79.04							
7904.00	00	Zinc bars, rods, profiles and wireBars, rods or profiles, containing					
	00	by weight 90% or more of zinc	kg	Free	Free	10%	Free
7904.00.20		Bars, rods or profiles, containing by weight less than 90% of zinc: wire		10.2%	10.2%	25%	6.5%
	20	Bars and rods	kg kg kg				
79.05							
7905.00		Zinc plates, sheets, strip and foilContaining by weight 90% or more of					
7905.00.11	00	zinc:Products of a thickness exceeding 0.15mm but less than 4.75mm, for making offset printing plates; products of a thickness exceeding 0.15mm but less than 4.75mm, not polished, coated on one side with acid-resisting material, when imported for use by grinders and polishers, to be prepared for use					
7905 00 19	00	in photo-engraving	kg kg	Free 5%	Free 5.5%	10%	Free 3.5%
7905.00.20	00	Containing by weight less than 90% of zinc.	kg	10.2%	10.2%	25%	6.5%
79.06							
7906.00.00	00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	10.2%	10.2%	25%	6.5%
79.07		Other articles of zinc.					

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

PAGE 79- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
7907.10.00	10 20 90	Roof drainage equipment		10.2%	10.2%	25%	6.5%
7907.90		-Other					
		Anodes for electro-plating	kg	Free	Free	10%	Free
7907.90.90		90% or more of zinc	kg	5% 10.2%	5.5%	20% 25%	3.5% 6.5%
		Alloyed. Not alloyed. Other.					

CHAPTER 80

Tin and Articles Thereof

A. Introduction

Proposed Chapter 80 incorporates, in whole or in part, 27 items of the Customs Tariff as listed below:

```
17900-1 Labels ... shipping, price or other tags, tickets or labels ...
 33910-1 Collapsible tubes of lead or tin or lead coated with tin
 34100-1 Babbitt metal and type metal in blocks, bars, plates and sheets
*34200-1 Phosphor tin in blocks, bars, plates, sheets, strips, rods and wire
*34300-1 Tin, in blocks, pigs, bars, or granular form
*34400-1 Tin strip waste and tin foil
34405-1 Composition foils ... of lead and tin ...
*34810-1 Tin plate scrap ... for use in recovering copper
        Metals, n.o.p., not including alloys ...:
 35101-1 Other than the following (see 35102-1 to 35106-1)
 35215-1 Screws of brass, copper or other metal, n.o.p.
 35600-1 Britannia metal ... and German silver ... n.o.p.
 35700-1 Britannia metal ... manufactures of, not plated, n.o.p.
*35710-1 ... pewter, for use in the manufacture of pewter vessels ...
 36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
        Wire of all metals or alloys thereof, n.o.p.:
          Single, not coated or covered:
 40121-2
          N.O.p.
 40122-1 Single, coated or covered
 40123-1 Twisted, braided, bunched or otherwise conjoined ...
 43220-1 Manufactures of tinplate ... and manufactures of tin, n.o.p.
 44022-1 Manufactures...of metal, not made, for (ships, vessels)
 44059-1 Equipment...not made...for use in the manufacture of aircraft...
 44541-1 (Parts) for use in the manufacture of loudspeakers
 45110-1 Needles, of any material or kind, n.o.p.
         Pins manufactured from wire of any metal:
 45115-1 Specially designed for marking systems
 45116-1 N.O.p.
 47000-1 Patterns of iron, steel, brass or other metal, not being models
*62000-1 Tinsel wire ... (for use in braids, cords, tassels ...)
 71100-1 All goods not enumerated in this schedule ...
```

B. The Board's Analysis and Recommendations

 $\,$ The Board did not receive any submissions relating to items of Chapter 80.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

There was one instance, however, where the proposed HS rate, as revealed by the Board's analysis of this Chapter, appears to have been in error. For proposed tariff line 8003.00.20, "Bars and rods, of tin-lead-antimony alloys or phosphor-tin alloys", the tariff rate was set at 6.8%. This is the rate applicable to tariff item 34100-1 "Babbitt metal ..." (a tin-leadantimony alloy) even though imports under this tariff item account for a minority of the total trade allocated to the new tariff line. The preponderance of trade was accounted for by imports under item 34200-1 "Phosphor tin", which has an MFN rate of 5.5 p.c. It appears that the choice of the higher rate was based upon a consistency of tariff treatment for other tin-lead-antimony products elsewhere in this Chapter under tariff lines 8001.20.20 and 8004.00.10.

One solution would be to change the MFN rate for tariff line 8003.00.20 to 5.5% in accordance with the preponderance of trade method, but that would be inconsistent with the tariff treatment of tin-lead-antimony products elsewhere. Alternatively, one could change the two statistical lines 8003.00.20.10 (Bars and rods of tin-lead-antimony alloys), and 8003.00.20.20 (Bars and rods of phosphor-tin alloys) into two tariff lines with MFN rates of 6.8% and 5.5% respectively. The latter would maintain consistent tariff treatment for tin-lead-antimony alloys and for phosphor-tin alloys. The same changes would be necessary for 8004.00.10.10 and 8004.00.10.20. The Board favours this approach and so recommends.

		MFN Rate
Delete the rates of duty under 8003.00.20 following:	and add the	
Bars and rods, of tin-le alloys or phosphor-tin a 8003.00.21.00Of tin-lead-antimony al 8003.00.22.00Of phosphor-tin alloys Delete the rates of duty under 8004.00.10	lloys kg	6.8% 5.5%
following:	ova on abogahamatin	
Of tin-lead-antimony all alloys 8004.00.11.00Of tin-lead-antimony al 8004.00.12.00Of phosphor-tin alloys	loys kg	6.8% 5.5%
The nomenclature changes recommunity Table 80.1.	mended by the Board are	listed i

Table 80.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
8003.00.30.00	Wire of tin-lead alloys (tinsel), imported by manufacturers of braids, cords, tassels, ribbons or trimmings, for use in the manufacture of such articles in their own factories	2
8004.00.90	Of tin, not alloyed, or of other tin alloys	3
8005.20.20.00	Powders, alloyed; flakes	2
8007.00.00.10	Anodes pour galvanoplastie	2
8007.00.00.90	Other articles of tin	3



Chapter 80

TIN AND ARTICLES THEREOF

Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 80.04 and 80.05 apply, <u>inter alia</u>, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, located, provided to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole lengths, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Legal Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

	Element	Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) The total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Cont.		Tariffs				
or Number	Description of Goods	of Meas.	BP	NEN	Gen	6P	
30.01	Unwrought tin.					A comment	APT has become from a
8001.10.00.00	-Tin, not alloyed	kg	Free	Free	Free	Free	The last man by
8001.20	-Tin alloys						-
3001.20.10.00	Tin-antimony alloys	kg	Free	Free	Free	Free	Ì
3001.20.20.00 3001.20.90.00	Tin-lead-antimony alloys	kg	Free 10.2%	6.8%	20%	Free 6.5%	
3001.20.90.00		kg	10.2%	10.2%	25%	0.5%	
30.02 3002.00.00.00	Tin waste and scrap	ka	Free	Free	Free	Free	
		9					-
30.03	Tin bars, rods, profiles and wire.						
3003.00.10.	Bars and rods, not alloyed or of tin-						100
	antimony alloys		Free	Free	Free	Free	
10	Not alloyed	kg kg					
201	Bars and rods, of tin-lead-antimony	ĸġ					
	alloys or phosphor-tin alloys						
3003.00.21.00	Of tin-lead-antimony alloys	kg	Free	6.8%	20%	Free	
3003.00.22.00	Of phosphor-tin alloys	kg	5%	5.5%	10%	3.5%	
3003.00.30.00	Wire of tin-lead alloys (tinsel),						
	imported by manufacturers of braids,						
	cords, tassels, ribbons or trimmings, for use in the manufacture of such articles						
	in their own factories	kg	Free	Free	10%	Free	
3003.00.40.00	Bars and rods, of other alloys; profiles;	Ng	1100	11100	100	1100	
	other wire	kg	10.2%	10.2%	30%	6.5%	
				Address of the latest states and the latest		was reconsisted to	
30.04	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.					Of Emphasion (variables)	
	Of tin-lead-antimony alloys or phosphor- tin alloys						
004.00.11.00	Of tin-lead-antimony alloys	kg	Free	6.8%	20%	Free	
3004.00.12.00	Of phosphor-tin alloys	kg	5%	5.5%	10%	3.5%	
004.00.90.	Of tin, not alloyed, or of other tin	,					
	alloys		10.2%	10.2%	30%	6.5%	
10	Not alloyed	kg					
20	Of tin-antimony alloys	kg					
901	Other	kg		1	1	1	

TABLE 80.2: (CONCL.)

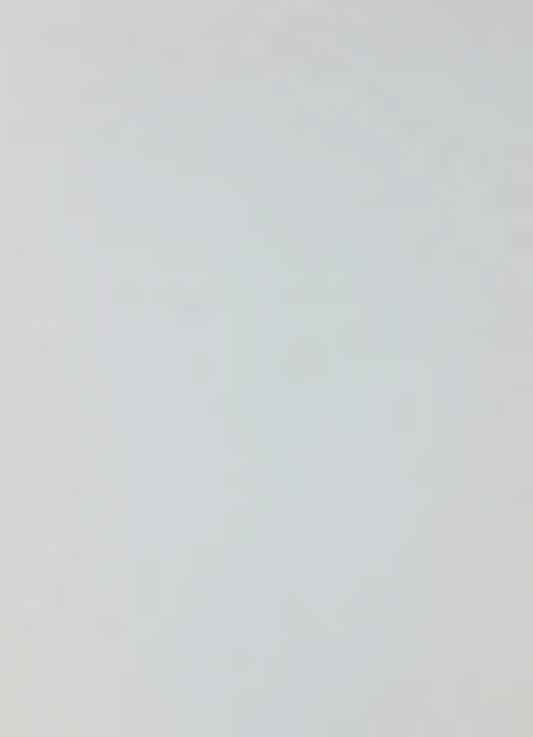
CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit of	Tariffs				
or Number	·		BP	NEN	Gen	GP	
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.						
8005.10.00.00	-Foil	kg	Free	Free	Free	Free	
8005.20 8005.20.10.00 8005.20.20.00	Powders and flakesPowders, not alloyed	kg kg	Free 10.2%	4% 10.2%	25% 30%	Free 6.5%	
80.06 8006.00.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) .	kg	10.2%	10.2%	45%	6.5%	
80.07 8007.00.00.	Other articles of tin		10.2%	10.2%	45%	6.5%	
10 20 30 90	Anodes for electro-platingCooking utensilsCollapsible tubesOther articles of tin	kg - - -					

CHAPTER 80

APPENDIX



Chapter 80

TIN AND ARTICLES THEREOF

Note.

 In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling, provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 80.04 and 80.05 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

E1	ement	Limiting content % by weight
B i	Bismuth	O.1
Cu	Copper	O.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) The total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
80.01		Unwrought tin.					
8001.10.00	00	-Tin, not alloyed	kg	Free	Free	Free	Free
8001.20		-Tin alloys					_
	00	Tin-antimony alloysTin-lead-antimony alloysOther	kg kg kg	Free Free 10.2%	Free 6.8% 10.2%	Free 20% 25%	Free Free 6.5%
80.02							
8002.00.00	00	Tin waste and scrap	kg	Free	Free	Free	Free
80.03							
8003.00 8003.00.10		Tin bars, rods, profiles and wireBars and rods, not alloyed or of					
	10	tin-antimony alloys	ka	Free	Free	Free	Free
8003.00.20	20	Of tin-antimony alloys	kg				
	10	alloys or phosphor-tin alloys	kg	Free	6.8%	20%	Free
8003.00.30	20	Of phosphor-tin alloys	kg				
		trimmings, for use in the manufacture of such articles in					
8003.00.40	00	their own factories	kg	Free	Free	10%	Free 6.5%
		profiles; other wire	kg	10.2%	10.2%	30%	6.5%
80.04							
8004.00		Tin plates, sheets and strip, of a thickness exceeding 0.2mm.					
8004.00.10		Of tin-lead-antimony alloys or phosphor-tin alloys		Free	6.8%	20%	Free
	10 20	Of tin-lead-antimony alloys	kg kg				
8004.00.90	10	Other	kg	10.2%	10.2%	30%	6.5%
	20 90	Of tin-antimony alloys	kg kg				
80.05		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes.					
8005.10.00	00	-Foil	kg	Free	Free	Free	Free
8005.20 8005.20.10 8005.20.20	00	-Powders and flakesPowders, not alloyedAlloyed powders; flakes	kg kg	Free 10.2%	4% 10.2%	25% 30%	Free 6.5%
80.06							
	00	Tin huber piece and hube on air-					
8006.00.00	00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	ka	10.2%	10.2%	45%	6.5%

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	10 20 30	Other articles of tin	kg - -	10.2%	10.2%	45%	6.5%

CHAPTER 81

Other Base Metals; Cermets; Articles Thereof

A. Introduction

40121-2

N.O.D.

40122-1 Single, coated or covered

Proposed Chapter 81 incorporates, in whole or in part, 55 items of the Customs Tariff, as listed below:

- 31610-1 Metallic elements ... for electric lamps 32636-1 Plates, discs, and blanks of germanium ... for optical instruments *34700-1 Chromium metal and tungsten metal ... for ... alloying 34705-1 Materials ... (in manufacturing compounds of tungsten carbide) *34710-1 Tungsten rod and tungsten wire *34715-1 Sponge and sponge briquettes ... of titanium *34720-1 Sponge and sponge briquettes ... of zirconium ... *34730-1 Bars, rods ... of zirconium ... (for nuclear reactors) *34731-1 Seamless tubing, less than two inches ... diameter ... of zirconium *34735-1 Tubing of titanium or titanium alloys ... *34736-1 Sheet or strip of titanium ... for the manufacture of tubes *34745-1 Bars, rods, plate, sheets ... of titanium or titanium alloys *34910-1 Alloys of magnesium namely: ingots, pigs, sheets, plates ... *34912-1 Hardener alloys ... magnesium-rare earth ... for magnesium castings *34915-1 Magnesium scrap *34920-1 Sheet or plate, of magnesium ... *34925-1 Extruded tubing, of magnesium ... *34930-1 Channel and beams of magnesium ... for mobile loading docks Metals, n.o.p., not including alloys, in lumps ...: 35101-1 Other than the following *35102-1 Cadmium *35103-1 Cobalt *35104-1 Electrolytic manganese *35105-1 Magnesium *35106-1 Bismuth, n.o.p. *35109-1 Waste or scrap metals, including alloys ... n.o.p. ... *35110-1 Cobalt metal, in bars *35112-1 Gallium metal, gallium scrap ... (for the recovery of gallium) *35115-1 Metal alloy slugs, cast ... of any size or shape ... *35120-1 Sintered silicon carbide ... in powder, pellets, scrap, ingots ... 35123-1 ... Chromium metal powder ... manufacture of iron or steel plate ... 35215-1 Screws of brass, copper or other metal, n.o.p. 35525-1 Thermostatic metals ... permanently bonded ... in strips or sheets ... Wire of all metals or alloys thereof, n.o.p.: Single, not coated or covered: 40121-1 Copper and nickel
- * Indicates that goods under the present tariff item are classified only to this Chapter.

40123-1 Twisted, braided ... coated ... or not, including cable, rope ...

40145-1 Niobium-titanium wire ... for super conductive magnets 40190-1 Wire of alloy steel ... for the manufacture of bolts or screws 40956-1 Axels, belts and belting ... (for agricultural machinery) 43877-1 Material ... not made in Canada ... for motor vehicles 44022-1 Manufacturers of iron, brass ... (for use in ships, vessels) 44059-1 ... power units ... voltage control boxes ... parts ... for aircraft 44062-1 Hinges ... microphones ... (civil aircraft) 44200-1 Articles and materials ... manufacture of (agricultural goods) ... 44205-1 Materials including all parts ... (for sawmill equipment) ... Transistors and other semiconductor devices; parts thereof ...: 44544-1 Other than the following (see 44544-2) 44550-1 (Parts) ... for radios, T.V. receiving sets, loudspeakers ...

44585-1 Parts and materials for use in ... electric lamps

47900-1 Materials ... (for medical equipment or goods for the disabled) 49220-1 Materials for use in the manufacture of goods (petroleum industry)

*68115-1 Cobalt-bearing scrap for recovery of the cobalt ...

69605-1 Apparatus...not made...(for use in schools, libraries, art galleries)

71100-1 All goods not enumerated in this schedule ...

84900-1 Goods which enter into cost of manufacture of fertilizers ...

95002-1 All parts and accessories ... equipment in automobiles

B. The Board's Analysis and Recommendations

The Board received only one submission which referred to goods covered by Chapter 81. Ontario Hydro contended that the MFN rate for zirconium tubing should be reduced to its preconversion rate of 10 p.c. These goods currently enter under temporary item 34731-1(1) "seamless tubing, less than two inches in outer diameter, of zirconium or zirconium alloys ..." at 10 p.c. MFN. The draft Schedule MFN rate of 10.2% was determined as a result of a preponderance of trade for tariff item 71100-1. Since temporary items were not included in the calculations to determine the proposed rates; therefore the rate of 10.2% has been properly calculated.

Board's recommended nomenclature changes are included in Table 81.1.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

⁽¹⁾ Presently due to expire on June 30, 1987.

Table 81.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reason for Change
8101.91.90	Other unwrought tungsten; waste and scrap Autres tungstène sous forme brute; déchets et débris	3
8101.91.92	Unwrought tungsten, alloyed; waste and scrap	2
8101.92.20	Bars and rods, alloyed; profiles, plates, sheets, strip and foil	2
8101.99	Renumber 8101.99.00.00 and apply the rates of 8101.99.90.00	2
8101.99.10.00	Delete this class. (Transferred to 8207.90.10.00)	2
8101.99.90.00	Delete this class	2
8102.91.20	Unwrought molybdenum, alloyed; waste and scrap	2
8103.10.20	Unwrought tantalum, alloyed; waste and scrap; powders, alloyed	2
8103.10.20.10	Renumber 8103.10.20.20	2
8103.10.20.20	Renumber 8103.10.20.10	2
8104.30.10.00	Renumber 8104.30.20.00	2
8104.30.20.00	Renumber 8104.30.10.00Raspings, turnings and granules; powders, alloyed	2

HS Code	Description of Goods	Reason for Change
8104.90.10	Bars, rods, plates, sheets, strip, foil, tubes and pipes, alloyed Barres, tôles, bandes, feuilles, tubes et tuyaux, en alliages	2
8104.90.10.20	Renumber 8104.90.10.90 Other	4
8104.90.90	Other articles of magnesium	3
8105.10.10	Renumber 8105.10.20.	2
8105.10.10.10	Renumber 8105.10.20.10	2
8105.10.10.20	Renumber 8105.10.20.20	2
8105.10.20	Renumber 8105.10.10Mattes and other intermediate products; unwrought cobalt, alloyed; waste and scrap; powders, alloyed	2
8105.10.20.10	Renumber 8105.10.10.20	2
8105.10.20.20	Renumber 8105.10.10.10Mattes and other intermediate products; unwrought cobalt; powders	2
8105.90.90.00	Other articles of cobalt	3
8106.00.20	Unwrought bismuth, alloyed; waste and scrap; powders, alloyed; articles of bismuth	1&2
8106.00.20.10	Renumber 8106.00.20.20	2
8106.00.20.20	Renumber 8106.00.20.10Unwrought bismuth; powders; articles of bismuth	2

TABLE 81.1 (CONT.)

HS Code	Description of Goods	for Change
8107.10.20	Unwrought cadmium, alloyed; waste and scrap; powders, alloyed	2
8107.10.20.10	Renumber 8107.10.20.20	2
8107.10.20.20	Renumber 8107.10.20.10Unwrought cadmium; powders	2
8108.10.20	Unwrought titanium, alloyed; waste and scrap; powders, alloyed	2
8108.10.20.20	Renumber 8108.10.20.30	2
8108.10.20.30	Renumber 8108.10.20.20	2
8108.90.00.20	Plates, sheets, strip and foil, not alloyed	2
8108.90.00.40	Tubes and pipes, not alloyed	2
8108.90.00.90	Other articles of titanium	3
8109.10.20	Unwrought zirconium, alloyed; waste and scrap; powders, alloyed Zirconium sous forme brute, en alliages; déchets et débris; poudres, en alliages	2
8109.10.20.20	Renumber 8109.10.20.30	2
8109.10.20.30	Renumber 8109.10.20.20	2
8109.90.00.10	Bars and rods, alloyed	2
8109.90.00.20	Plates, sheets, strip and foil, alloyed Tôles, bandes et feuilles, en alliages	2
8109.90.00.30	Tubes and pipes, alloyed	2
8109.90.00.90	Other articles of zirconium	3

TABLE 81.1 (CONT.)

HS Code	Description of Goods	for Change
8110.00.20	Unwrought antimony, alloyed; waste and scrap; powders, alloyed; articles of antimony Antimoine sous forme brute, en alliage; déchets et débris; poudres, en alliages; ouvrages en antimoine	2
8110.00.20.10	Renumber 8110.00.20.20	2
8110.00.20.20	Renumber 8110.00.20.10Unwrought antimony; powders; articles of antimony	2
8111.00.20	Unwrought manganese, alloyed; waste and scrap; powders, alloyed; articles of manganese	2
8111.00.20.20	Renumber 8111.00.20.30	2
8111.00.20.30	Renumber 8111.00.20.20	2
8111.00.20.40	Articles of manganese	2
8112.11.20	Unwrought beryllium, alloyed; waste and scrap; powders, alloyed	2
8112.11.20.10	Renumber 8112.10.20.20	2
8112.11.20.20	Renumber 8112.11.20.10	2
8112.20.20	Unwrought chromium, alloyed; waste and scrap; powders, alloyed; articles of chromium Chrome sous forme brute, en alliages; déchets et débris; poudres, en alliages; articles en chrome	2
8112.20.20.10	Renumber 8112.20.20	2
8112.20.20.20	Renumber 8112.20.20.10Unwrought chromium; powders; articles of chromium	2
8112.30.20	Unwrought germanium, alloyed; waste and scrap; powders, alloyed; articles of germanium	2

TABLE 81.1 (CONT.)

HS Code	Description of Goods	for Change
8112.30.20.10	Renumber 8112.30.20.20	2
		2
8112.30.20.20	Renumber 8112.30.20.10Unwrought germanium; powders; articles of germanium	2
8112.40.20	Unwrought vanadium, alloyed; waste and scrap; powders, alloyed; articles of vanadium Vanadium sous forme brute, en alliages; déchets et débris; poudres, en alliages; ouvrages en vanadium	2
8112.40.20.10	Renumber 8112.40.20.20	2
8112.40.20.20	Renumber 8112.40.20.10	
	Unwrought vanadium; powders; articles of vanadium	2
8112.91.10	Métaux sous forme brute, non alliés;	
	poudres, non-alliés	1
8112.91.10.10	Renumber 8112.19.10.40	2
8112.91.10.20	Renumber 8112.91.10.10	2
8112.91.10.30	Renumber 8112.91.10.20	2
8112.91.10.40	Renumber 8112.91.10.30	2
8112.91.10.50	Renumber 8112.91.10.60	2
8112.91.10.90	Renumber 8112.91.10.50Rhenium	2&3
8112.91.20	Unwrought metal, alloyed; waste and scrap; powders, alloyed	1&2
8112.91.20.10	Renumber 8112.91.20.20	2
8112.91.20.20	Renumber 8112.91.20.10Métaux sous forme brute; poudres	1&2
8112.91.20.21	Renumber 8112.91.20.14	2
8112.91.20.22	Renumber 8112.91.20.11	2
8112.91.20.23	Renumber 8112.91.20.12	2
8112.91.20.24	Renumber 8112.91.20.13	2

TABLE 81.1 (CONCL.)

HS Code	Description of Goods	for Change
8112.91.20.25	Renumber 8112.91.20.16	2
8112.91.20.29	Renumber 8112.91.20.15Rhenium	2&3
8112.99.00	Articles	3
8112.99.00.10	Renumber 8112.99.00.40	2
8112.99.00.20	Renumber 8112.99.00.10	2
8112.99.00.30	Renumber 8112.99.00.20	2
8112.99.00.40	Renumber 8112.99.00.30	2
8112.99.00.50	Renumber 8112.99.00.60	2
8112.99.00.90	Renumber 8112.99.00.50	2&3

Chapter 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Legal Note.

 Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and" plates, sheets, strip and foil" shall apply, mutatis mutandis, to this Chapter.

Supplementary Legal Note.

- 1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Not alloyed

Metallic substances containing by weight at least 99 $\mbox{\ensuremath{\$}}$ of the respective base metal.

(b) Alloyed

Metallic substances in which the respective base metal predominates by weight over each of the other elements provided that the total content by weight of such other elements exceeds 1 %.



(In accordance with the Harmonized System)

e with the Harmonized System)
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8101.93.20.00Alloyed	Code		Unit	Tariffs				
including waste and scrap.		Description of Goods		ВР	MEN	Gen	GP.	
Side Side	.01				Color y communication and many or a value	a Jose sa Impor		
10.20.00	01.10	-Powders			Section (Market of			
-Other	01.10.10.00	Not alloyed	kg	Free	4%	25%	Free	
101.91	01.10.20.00	Alloyed	kg	10.2%	10.2%	25%	6.5%	
rods obtained simply by sintering; waste and scrap							3	
101.91.10.00	01.91	rods obtained simply by sintering; waste				a pre service de la constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantina della constantin		
	01.91.10.00	Sintered bars and rods, not alloyed	kg	Free	Free	25%	Free	
and scrap		Unwrought tungsten, not alloyed	kg	Free	4%	25%	Free	
20Waste and scrap	01.91.92.			10.2%	10.2%	25%	6.5%	
### Stock of the company of the comp	10	Unwrought tungsten	kg		1	1		
Sheets, strip and foil		· ·	kg		1	1 1	;	
### Biologous Comparison of the comparison of	of the state of th				* **			
Sheets, strip and foil		Bars and rods, not alloyed	kg	Free	Free	25%	Free	
20Alloyed	01.92.20.			10.2%	10.2%	25%	6.59	
### B101.93	10	Not alloyed	kg			-		
### ##################################	1	,	kg		-			
### ##################################	01.93.10.00	Not alloyed	kg	Free	Free	25%	. Free	
### ### ##############################	01.93.20.00	Alloyed	kg	10.2%	10.2%	25%	6.5%	
### ##################################			kg	10.2%	10.2%	25%	6.5	
### ##################################								
8102.10.10.00Not alloyed	.02			Andrews Live	The state of the s	1		
### 102.10.10.00Not alloyed	102-10	-Powders		A STATE OF THE PARTY OF THE PAR	8			
8102.10.20.00Alloyed			ka	Free	4%	25%	Fre	
B102.91Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap B102.91.10.00Unwrought molybdenum, not alloyed kg Free 4% 25%		·		10.2%	10.2%	25%	6.5	
rods obtained simply by sintering; waste and scrap 8102.91.10.00Unwrought molybdenum, not alloyed kg Free 4% 25%	in the state of th	-Other						
8102.91.10.00 Unwrought molybdenum, not alloyed kg Free 4% 25%	02.91	rods obtained simply by sintering; waste				1		
NIO DI 2D : Ununquent malubdanum allavada usata	,	Unwrought molybdenum, not alloyed	kg	Free	4%	25%	Fre	
and scrap	102.91.20.	Unwrought molybdenum, alloyed; waste and scrap		10.2%	10.2%	25%	6.5	
10Unwrought molybdenum kg	10	· · · · · · · · · · · · · · · · · · ·	kg		i	1		
20Waste and scrap · · · · · · · · · kg	· · · · · · · · · · · · · · · · · · ·	3 ,			,			

(In accordance with the Harmonized System)

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Code	2	Unit		Ta	riffs		
or Number	Description of Goods	Meas.	BP	MEN	Gen	GP	
102.92.00.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg kg kg	10.2% 10.2% 10.2%	10.2% 10.2% 10.2%	25% 25% 25%	6.5% 6.5% 6.5%	
31.03	Tantalum and articles thereof, including waste and scrap.						
3103.10	-Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders						
3103.10.10.00	Unwrought tantalum, not alloyed; powders, not alloyed	kg	Free	4%	25%	Free	
10	scrap; powders, alloyed	kg kg	10.2%	10.2%	25%	6.5%	
3103.90.00.00	-Other	kg	10.2%	10.2%	25%	6.5%	
31.04	Magnesium and articles thereof, including waste and scrap.						
3104.11.00.00	-Unwrought magnesiumContaining at least 99.8 % by weight of magnesium	kg	4%	4%	25%	2.5% Free	
3104.19.00.00	Other	kg	4% Free	4% Free	Free	Free	
B104.30 B104.30.10.00	-Raspings, turnings and granules, graded according to size; powdersRaspings, turnings and granules;	kg	rree	rree	rree	rree	
8104.30.20.00	powders, alloyed	kg kg	10.2%	10.2%	25% 25%	6.5%	
3104.90 3104.90.10.	-OtherBars, rods, plates, sheets, strip, foil, tubes and pipes, alloyed	ha	4%	4%	25%	Free	
90 8104.90.90. 10	Other articles of magnesium	kg kg kg	10.2%	10.2%	35%	6.5%	

(In accordance with the Harmonized System)

Code		Unit	Tariffs			
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
1.05	Cobalt mattes and other intermediate pro- ducts of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.					
8105.10	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders					
3105.10.10.	Mattes and other intermediate products; unwrought cobalt, alloyed; waste and					
10	scrap; powders, alloyed		10.2%	10.2%	25%	6.5%
20	unwrought cobalt; powders	kg kg				
10	powders, not alloyed	kg	Free	Free	25%	Free
20	Powders	kg				
8105.90 8105.90.10.00	-OtherBars and rods, not alloyed	kg	Free	6.8%	25%	Free
8105.90.90.00	Other articles of cobalt	kg	10.2%	10.2%	25%	6.5%
81.06	Bismuth and articles thereof, including waste and scrap.					
8106.00.10.00	Unwrought bismuth, not alloyed; powders, not alloyed	kg	Free	Free	25%	Free
8106.00.20.	Unwrought bismuth, alloyed; waste and scrap; powders, alloyed; articles of					
10	bismuth	1	10.2%	10.2%	25%	6.5%
20	articles of bismuth	kg kg				
81.07	Cadmium and articles thereof, including					
8107-10	waste and scrap. -Unwrought cadmium; waste and scrap; powders					
8107.10.10.00	Unwrought cadmium, not alloyed; powders, not alloyed	kg	Free	Free	25%	Free
8107.10.20.	Unwrought cadmium, alloyed; waste and scrap; powders, alloyed		10.2%	10.2%	25%	6.5%
10 20	Unwrought cadmium; powders	kg kg				
8107.90.00.00	-Other	kg	10.2%	10.2%	25%	6.5%

(In accordance with the Harmonized System)

or	Description of Goods	Unit				
Number	Description of Goods	of Meas.	BP	MEN	Gen	GP GP
31.08	Titanium and articles thereof, including waste and scrap.					
3108.10	-Unwrought titanium; waste and scrap;					
3108.10.10.	Unwrought titanium, not alloyed; powders, not alloyed		Free	4%	25%	Free
10 20	Unwrought titanium	kg kg				
108.10.20.	Unwrought titanium, alloyed; waste and scrap; powders, alloyed		10.2%	10.2%	25%	6.5%
10 20	Unwrought titanium	kg kg				
30	Powders	kg				
3108.90.00.	-Other		10.2%	10.2%	25%	6.5%
10 20	Bars and rods, not alloyedPlates, sheets, strip and foil, not	kg				
30	alloyed	kg kg				
40	Tubes and pipes, not alloyed	kg				
50 90	Castings	kg kg				
81.09	Zirconium and articles thereof, including					
	waste and scrap.			and the same of th		
8109.10	-Unwrought zirconium; waste and scrap; powders					
8109.10.10.00	Unwrought zirconium; not alloyed; powders, not alloyed	kg	Free	4%	25%	Free
8109.10.20.	Unwrought zirconium, alloyed; waste and scrap; powders, alloyed		10.2%	10.2%	25%	6.5%
10	Unwrought zirconium	kg				
20	Waste and scrap	kg				
30	Powders	kg				
8109.90.00.	-Other		10.2%	10.2%	25%	6.5%
10 20	Bars and rods, alloyed	kg				
20	alloyed	kg				
30	Tubes and pipes, alloyed	kg				
90	Other articles of zirconium	kg				

(In accordance with the Harmonized System)

Code		Unit	Tariffs			
or Number	Description of Goods	of Meas.	BP	MEN	Gen	6P
1.10	Antimony and articles thereof, including waste and scrap.					
110.00.10.00	Unwrought antimony, not alloyed; powders, not alloyed	kg	Free	4%	25%	Free
110.00.20.	Unwrought antimony, alloyed; waste and scrap; powders, alloyed; articles of					
10	antimony	kg	10.2%	10.2%	25%	6.5%
20	Waste and scrap	kg				
1.11	Manganese and articles thereof, including waste and scrap.					
111.00.10.	Unwrought manganese, not alloyed; powders, not alloyed		Free	Free	20%	Free
10 20	Unwrought manganese	kg kg				
111.00.20.	Unwrought manganese, alloyed; waste and scrap; powders, alloyed; articles of					
10		kg	10.2%	10.2%	25%	6.5%
20 30	Waste and scrap	kg kg				
40	Articles of manganese	kg				
1.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.					
112.11	-PerylliumUnwrought; waste and scrap; powders					
112.11.10.00	Unwrought beryllium, not alloyed; powders, not alloyed	kg	Free	4%	25%	Free
112.11.20.	Unwrought beryllium, alloyed; waste and scrap; powders, alloyed	kg	10.2%	10.2%	25%	6.5%
20		kg kg	10.2%	10.2%	25%	6.5%

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP
112,20	-Chromium					
112.20.10.00	Unwrought chromium, not alloyed;					
	powders, not alloyed	kg	Free	4%	25%	Free
112.20.20.	Unwrought chromium, alloyed; waste and					
	scrap; powders, alloyed; articles of					
	chromium		10.2%	10.2%	25%	6.5%
10	Unwrought chromium; powders;					
	articles of chromium	kg				
20	Waste and scrap	kg				
3112.30	-Germanium					
3112.30.10.00	Unwrought germanium, not alloyed;					
	powders, not alloyed	kg	Free	4%	25%	Free
3112.30.20.	Unwrought germanium, alloyed; waste and					
	scrap; powders, alloyed; articles of					
	germanium		10.2%	10.2%	25%	Free
10	Unwrought germanium; powders;					
	articles of germanium	kg				
20	Waste and scrap	kg				
3112.40	-Vanadium					
3112.40.10.00	Unwrought vanadium, not alloyed;					
	powders, not alloyed	kg	Free	4%	25%	Free
8112.40.20.	Unwrought vanadium, alloyed; waste and					
	scrap; powders, alloyed; articles of					
	vanadium		10.2%	10.2%	25%	6.5%
10	Unwrought vanadium; powders; articles					
	of vanadium	kg				
20	Waste and scrap	kg				
	-Other					
8112.91	Unwrought; waste and scrap; powders					
8112.91.10.	Unwrought metal, not alloyed; powders,					
	not alloyed		Free	4%	25%	Free
10	Gallium	kg				
20	Hafnium	kg				
30	Indium	kg				
40	Niobium (columbium)	kg				
50 60	Rhenium	kg				
8112.91.20.	Thallium	kg				
01120J102U0	scrap; powders, alloyed		10.2%	10.2%	25%	6.5%
	Unwrought metal: powders			1		
11	Gallium	kg				
12	Hafnium	kg				
13	Indium	kg				
14	Niobium (columbium)	kg				
15	Rhenium	kg				
16	Thallium	kg				
20	Waste and scrap	kg			1	

(In accordance with the Harmonized System)

20-000 p	AND AND ADDRESS THE A PROPERTY OF THE ADDRESS OF TH	y				PAGE 81-9
Code		Unit	1	Ta	riffs	
or	Description of Goods	of			T	
Number		Meas.	BP	NEN	Gen	GP GP
20 30	Articles	kg kg kg kg	10.2%	10.2%	25%	6.5%
81.13 8113.00.00.00		kg	10.2%	10.2%	25%	6.5%
		Commission described and commission of the commi	Community major major major instant, opin paga cings cings			n pageonape company to company of the company of th
		Parameter commune commune con management or empressive	management is come came to a game the description	TO THE PERSON OF LABOR TO THE PERSON OF LABOR	- Participation Company of Barrier - Participation	A PROPERTY CONTRACTOR
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CHAPTER 81

APPENDIX



Chapter 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

 Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" shall apply, mutatis mutandis, to this Chapter.

Supplementary Note

- In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Not alloyed

Metallic substances containing by weight at least 99% of the respective base metal.

(b) Alloyed

Metallic substances in which the respective base metal predominates by weight over each of the other elements provided that the total content by weight of such other elements exceeds 1%.



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.					
3101.10		-Powders					
3101.10.10		Not alloyed	kg kg	Free 10.2%	10.2%	25% 25%	Free 6.5%
, 101. 10. 20			Ng	10.2%	10.2%	25/6	0.5/6
3101.91		-Other:Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap					
3101.91.10	00	Sintered bars and rods, not alloyed	kg	Free	Free	25%	Free
3101.91.91	00	Other: Unwrought tungsten, not alloyed	kg	Free	4%	25%	Free
3101.91.92		Alloyed unwrought tungsten; waste		40.0%	40.0%	25%	6.5%
	10	and scrap	kg	10.2%	10.2%	25%	6.5%
3101.92	20	Waste and scrapBars and rods, other than those obtained simply by sintering,	kg				
		profiles, plates, sheets, strip and foil					
8 101 . 92 . 10		Bars and rods, not alloyed	kg	Free	Free	25%	Free
3101.92.20		Alloyed bars and rods; profiles; flat-surfaced products		10.2%	10.2%	25%	6.5%
	10	Not alloyed	kg				
3101.93		Wire	kg		1		
3101.93.10 3101.93.20		Not alloyed	kg kg	Free 10.2%	Free 10.2%	25% 25%	Free 6.5%
3101.99		Other	^9	10.2%	10.270	2370	0.5%
8101.99.10	00	diamond chips embedded therein, in condition as from the mould, for use					
3101.99.90	00	in Canadian manufactures	kg kg	Free 10.2%	10.2%	Free 25%	Free 6.5%
31.02		Molybdenum and articles thereof, including waste and scrap.					
3102.10		-Powders					
3102.10.10		Not alloyed	kg kg	Free 10.2%	10.2%	25% 25%	Free 6.5%
3102.10.20			_ ^9	10.270	10.2%	2570	0.07
3102.91		-Other:Unwrought molybdenum, including bars and rods obtained simply by					
3102 91 10	00	sintering; waste and scrap Unwrought molybdenum, not alloyed	kg	Free	4%	25%	Free
3102.91.20		Alloyed unwrought molybdenum; waste	, Ng				
	10	and scrap	kg	10.2%	10.2%	25%	6.5%
3102.92.00	20	Waste and scrap. Bars and rods, other than those obtained simply by sintering,	kg				
		profiles, plates, sheets, strip and		10.000	10.00/	05%	6 -00
3102.93.00	00	foil	kg kg	10.2%	10.2%	25% 25%	6.5%
		Other	kg	10.2%	10.2%	25%	6.5%
31.03		Tantalum and articles thereof, including waste and scrap.					
3103.10		-Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders					

CANADIAN TARIFF SCHEDULE

PAGE 81- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3 103 . 10 . 10	00	Unwrought tantalum, not alloyed;	1	Free	4%	25%	Free
3103.10.20		powders, not alloyed	kg	Free	4%	25%	rree
		powders; waste and scrap		10.2%	10.2%	25%	6.5%
		Waste and scrap	kg kg				
8103.90.00		-Other		10.2%	10.2%	25%	6.5%
31.04		Magnesium and articles thereof, including waste and scrap.					
		-Unwrought magnesium:					
3104.11.00	00	Containing at least 99.8% by weight of magnesium	ka	4%	4%	25%	2.5%
8104.19.00	00	Other	kg	4%	4%	25%	Free
3104.20.00	00	-Waste and scrap	kg	Free	Free	Free	Free
8104.30		-Raspings, turnings and granules,					
B 104 . 30 . 10	00	graded according to size; powdersPowders, not alloyed	kg	4%	4%	25%	2.5%
		Alloyed powders; raspings, turnings or granules	kg	10.2%	10.2%	25%	6.5%
			, ,	10.2%	10.2/0	25/0	0.5%
8104.90 8104.90.10		-Other					
0.01.00.10		products or tubes		4%	4%	25%	Free
		Bars and rods	kg kg				
8104.90.90		Other		10.2%	10.2%	35%	6.5%
		Structural shapes	kg kg				
		other	\ \alpha				
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.					
8105.10		-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap;					
8105.10.10		powders Unwrought cobalt, not alloyed;					
	10	powders, not alloyed	1.0	Free	Free	25%	Free
		Unwrought cobalt	kg kg				
8105.10.20		Alloyed unwrought cobalt; alloyed powders; waste and scrap; mattes and					
	10	other intermediate products		10.2%	10.2%	25%	6.5%
		Unwrought cobalt; powders; mattes and other intermediate products	kg				
8 105 . 90		-Other					
8105.90.10		Bars and rods, not alloyed	kg	Free	6.8%	25%	Free
8105 90 90	100	Other	kg	10.2%	10.2%	25%	6.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
31.06					1		
3106.00		Bismuth and articles thereof, including					
8106.00.10	00	waste and scrapUnwrought bismuth, not alloyed;					
		powders, not alloyed	kg	Free	Free	25%	Free
8106.00.20		Alloyed unwrought bismuth; alloyed powders; waste and scrap; wrought					
	10	bismuth; articles	ka	10.2%	10.2%	25%	6.5%
	20	Unwrought bismuth; powders;					
		wrought bismuth; articles	kg				
81.07		Cadmium and articles thereof, including waste and scrap.					
B 107 . 10		-Unwrought cadmium; waste and scrap;					
8107.10.10	00	powders Unwrought cadmium, not alloyed;					
8107.10.20		powders, not alloyed	kg	Free	Free	25%	Free
8107.10.20		Alloyed unwrought cadmium; alloyed powders; waste and scrap		10.2%	10.2%	25%	6.5%
	10	Waste and scrap	kg kg				
8107.90.00	00	-Other	kg	10.2%	10.2%	25%	6.5%
81.08		Titanium and articles thereof, including waste and scrap.					
8 108 . 10		-Unwrought titanium; waste and scrap;					
8108.10.10		powders Unwrought titanium, not alloyed;					
	10	powders, not alloyed	kg	Free	4%	25%	Free
	20	Powders	kg				
8108.10.20		Alloyed unwrought titanium; alloyed powders; waste and scrap		10.2%	10.2%	25%	6.5%
	10	Unwrought titanium	kg ka				
	30	Waste and scrap	kg				
8108.90.00		-Other		10.2%	10.2%	25%	6.5%
	10	Bars and rods, not alloyed Flat-surfaced products, not alloyed	kg kg				
	30	Anodes	kg				
	40	Tubes, not alloyed	kg kg				
	90	Other	kg				
81.09		Zirconium and articles thereof, including waste and scrap.					
8109.10		-Unwrought zirconium; waste and scrap;					
8109.10.10	00	powdersUnwrought zirconium, not alloyed;					
		powders, not alloyed	kg	Free	4%	25%	Free
8109.10.20		Alloyed unwrought zirconium; alloyed powders; waste and scrap		10.2%	10.2%	25%	6.5%
	10	Unwrought zirconium	kg kg				
	30	Waste and scrap	kg				
8109.90.00		-Other		10.2%	10.2%	25%	6.5%
	10	Alloyed bars and rods	kg				
	30	Alloyed flat-surfaced products	kg kg				
	90	Other	kg				

CANADIAN TARIFF SCHEDULE

PAGE 81- 6

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
81.10			1				
8110.00		Antimony and articles thereof,					
8110.00.10	00	including waste and scrapUnwrought antimony, not alloyed;					
8110.00.20		powders, not alloyed	kg	Free	4%	25%	Free
		antimony; articles		10.2%	10.2%	25%	6.5%
	20	Waste and scrap	kg kg				
81.11							
8111.00		Manganese and articles thereof,					
		including waste and scrap.					
8111.00.10		Unwrought manganese, not alloyed; powders, not alloyed		Free	Free	20%	Free
	10	Unwrought manganese	kg kg				
8111.00.20		Alloyed unwrought manganese; alloyed powders; waste and scrap; wrought					
		manganese; articles		10.2%	10.2%	25%	6.5%
	10	Unwrought manganese	kg kg				
	30	Waste and scrap	kg kg				
	40	anticles	, vg				
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.					
8112.11		-Beryllium: Unwrought; waste and scrap; powders					
	00	Unwrought beryllium, not alloyed;			404	05%	
8112.11.20		powders, not alloyed	kg	Free	4%	25%	Free
	10	powders; waste and scrap	kg	10.2%	10.2%	25%	6.5%
0112 10 00	20	Unwrought beryllium; powders	kg	10.2%	10.2%	25%	6.5%
	00	Other	kg	10.2%	10.2%	25%	6.5%
8112.20 8112.20.10	00	Unwrought chromium, not alloyed;					
8112.20.20		powders, not alloyed	kg	Free	4%	25%	Free
0112.20.20		powders; waste and scrap; wrought					
	10	chromium; articles	kg	10.2%	10.2%	25%	6.5%
	20	Unwrought chromium; powders; wrought chromium; articles	kg				
0440 00			9				
8112.30 8112.30.10	00	Germanium Unwrought germanium, not alloyed;					
8112.30.20		powders, not alloyed	kg	Free	4%	25%	Free
20.20		powders; waste and scrap; wrought		10.2%	10.2%	25%	Free
	10	germanium; articles	kg	10.2%	10.2%	25%	Free
	20	Unwrought germanium; powders; wrought germanium; articles	kg				
8112.40		-Vanadium					
	00	Unwrought vanadium, not alloyed;		-		0501	-
		powders, not alloyed	kg	Free	4%	25%	Free

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8112.40.20		Alloyed unwrought vanadium; alloyed powders; waste and scrap; wrought vanadium; articlesWaste and scrapUnwrought vanadium; powders; wrought vanadium; articles	kg kg	10.2%	10.2%	25%	6.5%
8112.91 8112.91.10	20	Hafnium	kg kg kg	Free	4%	25%	Free
8112.91.20		Other. Alloyed unwrought metal; alloyed powders; waste and scrap. Waste and scrap. Unwrought metal; powders:	kg kg kg	10.2%	10.2%	25%	6.5%
8112.99.00	22 23 24 25 29 10 20 30 40 50 90	GalliumHafniumIndiumThalliumOtherOtherNiobium (columbium)GalliumHafnium.	kg kg kg kg kg kg kg kg kg	10.2%	10.2%	25%	6.5%
81.13 8113.00.00	00	Cermets and articles thereof, including waste and scrap	kg	10.2%	10.2%	25%	6.5%



CHAPTER 82

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof of Base Metal

A. Introduction

Proposed Chapter 82 incorporates, in whole or in part, 75 items of the Customs Tariff. as listed below:

```
35200-1 Brass and copper nails, tacks, ... n.o.p. ...
35400-1 Manufactures of aluminum, n.o.p.
35700-1 Britannia metal, nickel silver, ... manufactures of ... n.o.p.
36200-1 Articles ... of sterling and or other silverware, n.o.p. ...
36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
39200-1 Forgings, of iron or steel, in any degree of manufacture, n.o.p.
40904-1 Cultivators, harrows, seed-drills ... and complete parts ...
40916-1 Mowing machines, harvesters ... parts for the foregoing
40918-1 ... machines ... for agricultural or horticultural purposes ... parts
40920-1 ... machines and equipment for use in grading or packing ... parts
40924-1 All other agricultural implements or machinery, n.o.p. ... parts ...
40930-1 Scythes, sickles or reaping hooks ... n.o.p.
40954-1 Poultry processing equipment ... parts of the foregoing
        Bits and augers ... drills ... fishing tools, n.o.p.; reamers ...:
41001-1 Of a class or kind made in Canada; parts thereof
41002-1 Of a class or kind not made in Canada; parts thereof
*41004-1 Tungsten carbide inserts for ... drilling bits
41100-1 Machines for use in sawing lumber ... in the operation of logging ...
41110-1 ... crozing and champhering machinery ... parts ...
41205-1 Machines...for use exclusively by...printers, lithographers...parts
41210-1 Machines and apparatus for use in...manifold business forms...parts
41305-1 Machinery and apparatus ... parts thereof ... (for) yarns, cordage ...
41700-1 Machinery ... parts ... not made ... for manufacture ... of sugar ...
41800-1 Machinery ... parts ... manufacture of fish meal ... fertilizers ...
        Machinery for ... tanning and embossing of leather; parts ...:
42000-1 Other than the following (see 42000-2)
42510-1 Gang-type lawn mowers ... drawn or pushed mechanically; parts ...
42520-1 Air-cooled internal combustions engines...parts...for lawn mowers...
42605-1 Machinery and apparatus ... for articles of cellulose acetate
42615-1 Wire stitchers and staplers ... hand or power complete parts ...
        Machines, n.o.p., and accessories, attachments ... parts ...:
42700-1 Other than the following (see 42700-2 and 42700-8)
42700-3 Buckets, digging teeth ... parts ... for goods of 42700-6
42700-4 Control equipment, tools ... use with metal working machines ...
42700-5 Household machines, electric motor driven ... accessories, parts ...
42700-6 Manufacturing machinery ... parts, accessories ...
42700-7 Metal working machines ... parts ...
42700-9 Rubber tire and tube manufacturing machines ... parts ...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Articles...otherwise classified...42700-1 to 42700-4...parts...:
42701-1 Other than the following (see 42701-3)
42701-2 High vacuum pumps ... parts, accessories, ...
42738-1 Automatic machines ... making, packaging cigars, cigarettes ... parts
42741-1 Machines for the manufacture of veneers and plywoods ... parts ...
         Cutlery of iron or steel, plated or not:
*42901-1 Knife blades, forks, spoons, scissors ... in the rough ...
*42902-1 Spoons, table knives and table forks ...
*42903-1 Penknives, jack-knives and pocket knives of all kinds
*42904-1 Knives, n.o.p.
*42906-1 Scissors and shears, n.o.p.
42907-1 Razors and complete parts thereof; razor blades, n.o.p.
*42908-1 Safety razor blades
*42915-1 Stainless steel hollow handles ... manufacture of table knives
*42920-1 Forged knife blades ... for ... manufacture of table knives
*42925-1 Knife ... blanks of stainless steel ... manufacture of flatware
*42930-1 Knife ... blanks of brass in the rough ... manufacture of cutlery
*43105-1 Shovels and spades, of iron or steel, n.o.p., and axes
*43110-1 Hoes, pronged forks, rakes, hand
*43115-1 Web saws and parts thereof
43120-1 Non-powered, hand-operated tools, implements or devices ...
43125-1 Toolmakers', machinists', metal workers' precision tools ... parts ...
*43140-1 Files and rasps
43220-1 Manufactures of tinplate ... manufactures of tin, n.o.p.
43877-1 Material ... in the manufacture of motor vehicles, parts ...
44100-1 Guns ... other firearms, n.o.p. ... other ammunition ... n.o.p.
 44105-1 ... for the manufacture of rifles for the Government of Canada ...
44200-1 Articles and materials ... manufacture of agricultural goods ...
44205-1 Materials, including all parts ... of metal for manufacturing ...
        Manufactures ... of iron or steel ... n.o.p.:
44603-1 Other than the following (see 44603-2 to 44603-5)
*44665-1 Head subassemblies ... for non-powered hand-operated grease guns
*46400-1 Steel dies ... for use in stamping metal sheets ...
49220-1 Materials for use in the manufacture of goods ... petroleum industry
 51135-1 Climbing and mountaineering equipment ... parts ...
 69605-1 Apparatus, utensils ... for non-profit organizations
 71100-1 All goods not enumerated in this schedule ...
*82600-1 Wire drawing dies in the rough ...
*82605-1 Dies in the rough ... for the manufacture of bolts, nuts, nails ...
 84900-1 Goods which enter into the cost of manufacture of fertilizers ...
 95002-1 All parts and accessories ... equipment in automobiles ...
 95004-1 All parts, and accessories ... original equipment in buses ...
 95006-1 All parts, and accessories ... specified commercial vehicles ...
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B. The Board's Analysis and Recommendations

Only one brief, from the Aluminum Company of Canada Limited (Alcan), was received by the Board for Chapter 82.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Alcan noted that the MFN rate for tariff item 35400-1 was adjusted from 10.2 p.c. to 10.3 p.c. as a result of the implementation of a recommendation in the Board's report on Reference 159. Alcan requested that the proposed Schedule be changed accordingly. Analysis indicates, however, that goods imported under this tariff item were not of sufficient volume to affect a change to the rate of duty of any tariff subdivision of this Chapter. Therefore, the Board recommends no change.

Analysis also revealed that there were no rate changes in this Chapter which met the Board's criteria for restoration of current rates. The Board's recommendations for nomenclature changes are included in Table 82.1.

Table 82.1
The Board's Nomenclature Recommendations

		Reason
HS Code	Description of Goods	Change
8201.30.00.10	Mattocks and picks	2
8201.40.00.90	Other similar hewing tools	3
8201.90.10.00	Serpettes	1
8202.10.00.90	Other hand saws	3
8202.20.00.10	Metalworking	2
8202.91.00.10	For jig or sabre saws	2
8202.91.00.20	Delete this class	2
8202.99.00.10	For jig or sabre saws for woodworking Pour scies sauteuses pour le bois	2
8202.99.00.20	For bow or web saws	2
8202.99.00.30	For coping saws	2
8203.20.00.11	Delete from 8203.20.00.11 to 8203.20.00.19	5
8204.11.00.30	Combination open end and box end	2
8204.11.00.90	Other non-adjustable spanners and wrenches	3
8205.10.90	Other drilling, threading or tapping tools	3
8205.20.00.10	Claw hammers	2

HS Code	Description of Goods	for Change
8205.20.00.20	Ball peen hammers	2
8205.20.00.30	Sledge hammers	2
8205.20.00.90	Other hammers	3
8205.51.00.20	Delete from 8205.51.00.20 to 8205.50.00.53	5
8205.51.00.90	Other household tools	3
8205.59.90	Other hand tools	3
8205.59.90.10	Delete from 8205.59.90.10 to 8205.59.90.90	5
8205,70,10,00	Clamps and vices, precision, for toolmakers, machinists or metal workers Etaux et serre-joints, de précision, pour outilleurs, machinistes ou ouvriers en métaux	2
8207.11.10.10	Fleurets de perforatrices rotatives	1&2
8207.11.10.20	Forets	1&2
8207.11.90.00	Other, including augers used in the exploration or drilling for water Autres, y compris les forets utilisés pour l'exploration ou le forage pour puits d'eau	3
8207.12	Renumber 8207.12.00. and apply the rates of 8207.12.90	6
8207.12.10	Delete this class	6
8207.12.10.10	Renumber 8207.12.00.10Fleurets de perforatrices rotatives	1&2
8207.12.10.20	Renumber 8207.12.00.30Trépans carottiers, autres qu'au diamant .	1&2
8207.12.10.30	Renumber 8207.12.00.50Forets	1&2
8207.12.90	Delete this class	6
8207.12.90.10	Renumber 8207.12.00.20	6

TABLE 82.1 (CONT.)

HS Code	Description of Goods	Reason for Change
8207.12.90.20	Renumber 8207.12.00.40Trépans carottiers, à pointe de diamant	2
8207.12.90.90	Renumber 8207.12.00.90	2
8207.20.10.00	Dies for drawing wire in the rough \dots	1
8207.20.90	Other dies for drawing or extruding metal Autres filières pour l'étirage ou le filage (extrusion) des métaux	3
8207.20.90.10	Delete from 8207.20.90.10 to 8207.20.90.20	5
8207.30.00.10	Delete 8207.30.00.10 and 8207.30.00.20	5
8207.50.00.10	Drill bits for metalworking	1
8207.50.00.12	Delete this class	5
8207.50.00.13	Delete this class	5
8207.50.00.19	Other drill bits for metalworking Autres outils à percer les métaux	3
8207.50.00.20	Drill bits for woodworking	1
8207.50.00.90	New classOther tools for drilling	2
8207.60.00.10	New scopeTungsten carbide tipped	5
8207.60.00.11	Delete from 8207.60.00.11 to 8207.60.00.21	5
8207.60.00.29	Renumber 8207.60.00.90	5
8207.70.00.19	Other milling cutters	3
8207.70.00.20	Renumber 8207.70.00.90Other	2
8207.70.00.21	Renumber 8207.70.00.91	2
8207.70.00.29	Renumber 8207.70.00.99	2
8207.80.00.30	Delete this class	5

HS Code	Description of Goods	Reason for Change
8207.80.00.40	Delete this class	5
8207.90.00.19	Other gear cutting tools	3
8207.90.00.29	Other rotary files	3
8207.90.00.39	Other rotary burrs	3
8207.90.00.42	Delete this class	5
8207.90.00.43	Delete this class	5
8207.90.00.44	Delete this class	5
8207.90.00.45	Delete this class	5
8207.90.00.91	Delete from 8207.90.00.91 to 8207.90.00.99	5
8208,40.10.00	Of the goods of tariff item No. 8433.20.10, 8433.30.00, 8433.40.00, 8433.51.00, 8433.52.00, 8433.53.00, 8433.59.00, 8433.90.90, 8436.10.00, 8436.80.10 or 8436.99.20	2
	NOTE: tariff item 8436.99.90 does not exist	
8208.90.00.00	-Other knives and cutting blades Autres couteaux et lames tranchantes	3
8210.00.00.10	Delete from 8210.00.00.10 to 8210.00.00.90 and replace with the following four entries	5
8210.00.00.10	Food processors	
8210.00.00.20	Can openers	
8210.00.00.30	Mixers	
8210.00.00.90	Other appliances	

		Reason for
HS Code	Description of Goods	Change
8211.91.90	Other table knives having fixed blades Autres couteaux de table à lame fixe	3
8211.92.00.90	Other knives having fixed blades Autres couteaux à lame fixe	3
8211.94.00.90	Other blades	3
8213.00.10	Scissors and shears	2
8213.00.10.10	Blades of a length not exceeding 150 mm Lames d'une longueur n'excédant pas 150 mm	2
8213.00.10.20	Blades of a length exceeding 150 mm Lames d'une longueur excédant 150 mm	2
8214.10.00.90	Renumber 8214.10.00.20	
	Paper knives, letter openers and erasing knives; blades	3
8214.90.10.00	Tondeuses pour animaux, devant servir sur la ferme	2
8214.90.90	Other articles of cutlery	3
8215.10.10.00	Containing spoons, knives and forks, of a kind used at the table Contenant des cuillers, couteaux et fourchettes, des types utilisés pour la table	2
8215.20.10	Containing spoons, knives and forks, of a kind used at the table Contenant des cuillers, couteaux et fourchettes, des types utilisés pour la table	2
8215.20.90	Other sets of assorted articles Autres assortiments	3
8215.20.90.10	Sets containing a carving-knive, a fork and a steel	4
8215.20.90.20	Sets containing a ladle, a masher, a large fork, a spatula and similar articles Assortiments contenant une louche, un pilon, une grosse fourchette, une spatule et articles similaires	4

TABLE 82.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
8215.91.10.00	Spoons and forks, of a kind used at the table	2
8215.99	Other kitchen and tableware	3
8215.99.10	Spoons and forks, of a kind used at the table	2
8215.99.20.00	Spoon blanks and table forks in the rough Ebauches de cuillers et fourchettes de table à l'état brut	2
8215.99.90	Other kitchen and tableware	3



Chapter 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Legal Notes.

- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets:
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like of base metal, which retain their identity and function after the application of the abrasive.
- 2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades or cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.



CANADIAN CUSTONS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	manage of the decision of the last
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP.
82.01	Hand tools, the following: spades, shovels, wattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.					
8201.10.00.00	-Spades and shovels	No.	10%	10%	25%	6.5%
8201.20.00.00	-Forks	No.	10%	10%	25%	6.5%
8201.30.00. 10 20 30	-Mattocks, picks, hoes and rakes	No. No.	10%	10%	25%	6.5%
8201.40.00. 10 20 30 40 90	-Axes, bill hooks and similar hewing tools	No . No . No . No .	10%	10%	25%	6.5%
8201.50.00.00	-One-handed secateurs (including poultry shears)	-	Free	17.5%	30%	Free
8201.60	-Hedge shears, two-handed pruning shears and					
8201.60.10.00 8201.60.90.00	Pruning shears	-	Free Free	Free 17.5%	Free 30%	Free Free
8201.90 8201.90.10.00 8201.90.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestryPruning hooks	-	Free 10%	Free	Free	Free 6.5%
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).					
20 30 40	-Hand saws	-	10%	10%	35%	6.5%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Conda	Unit		Ta	riffs	
or Number	Description of Goods	Meas.	BP	NEN	Gen	GP
202.20.00.	-Band saw blades		10%	10%	35%	6.5%
10	Metalworking	-				
90	Other	-				
	-Circular saw blades (including slitting or					
202.31.00.00	slotting saw blades)With working part of steel	_	10%	10%	35%	6.5%
202.32.00.00	With working part of other materials	~	10%	10%	35%	6.5%
202.40.00.00	-Chain saw blades	-	10%	10%	35%	6.5%
	-Other saw blades					
202.91.00.	Straight saw blades, for working metal		10%	10%	35%	6.5%
10	For jig or sabre saws	-				
90	Other	-	1.09	1.09	259	6 50
202.99.00.		No.	10%	10%	35%	6.5%
20	For bow or web saws	No.				
30	For coping saws	No.				
90	Other	No.				
2.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers.					
	perforating punches and similar hand tools.					
203.10.00.00	-Files, rasps and similar tools	No .	10%	10.2%	35%	6.5%
203.20.00.	-Pliers (including cutting pliers), pincers,					
	tweezers and similar tools		10.2%	10.2%	45%	6.5%
10 20	Pliers	No.				
203.30	-Metal cutting shears and similar tools					
203.30.10.00	Shears	_	Free	17.5%	30%	Free
203.30.90.00	Other	-	10.2%	10.2%	45%	6.5%
203.40.00.	-Pipe-cutters, bolt croppers, perforating					
	punches and similar tools		10.2%	10.2%	45%	6.5%
10	Pipe-cutters	-				
20	Perforating punches	-				
30	Bolt croppers and similar tools	-				
30						

CANADIAN CUSTONS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	HEIL	Gen	GP
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
3204.11.00.	-Hand-operated spanners and wrenchesNon-adjustable	-	10%	11.2%	35%	7%
20 30 40 90	Box end	-				
204.12.00.	wrenches	- - -	10%	11.2%	35%	7%
204.20.00.00		-	10%	11.2%	35%	7%
32.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.					
205.10 205.10.10.00 205.10.90.	-Drilling, threading or tapping toolsDie stocks	-	Free	6.3%	20%	Free
10 20 90	tools		10.5%	10.5%	35%	7%
205.20.00. 10 20 30 90	-Hammers and sledge hammersClaw hammersBall peen hammersSledge hammers	No. No. No.	10.5%	10.5%	35%	7%
205.30.00. 10 20 30	-Planes, chisel, gouges and similar cutting tools for working wood		10.5%	10.5%	35%	7%

TABLE 82.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Conde	Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MEN	Gen	6P	
205.40.00.00	-Screwdrivers	-	10.5%	10.5%	35%	7%	
	-Other hand tools (including glaziers'					***************************************	
	diamonds)						
8205.51.00.	Can openers		10.5%	10.5%	35%	7%	
90	Other household tools	-				Ì	
8205.59	Other						
3205.59.10.00	Stapling or tacking guns	No.	4%	4%	35%	2.5%	
3205.59.90.00	Other hand tools	No.	10.5%	10.5%	35%	7%	
3205.60.00.00	-Blow lamps	-	10.5%	10.5%	35%	7%	
8205.70	Wisse slame and the like						
8205.70.10.00	Vices, clamps and the like						
	makers, machinists or metal workers	-	Free	6.3%	20%	Free	
8205.70.90.00	Other	-	10.5%	10.5%	35%	7%	
8205.80.00.00	-Anvils: portable forges: hand or pedal-						
0203.00.00.00	operated grinding wheels with frameworks .	-	10.5%	10.5%	35%	7%	
					}		
8205.90.00.00			10.50	10.70	0.50	-	
	foregoing subheadings	-	10.5%	10.5%	35%	7%	
82.06					The same	i	
8206.00.00.00	Tools of two or more of the heading					1	
	Nos. 82.02 to 82.05, put up in sets for retail sale	_	10.5%	10.5%	35%	7%	
	retail sale		10.5%	10.5%	1		
					1	1	
82.07	Interchangeable tools for hand tools,					1	
	whether or not power-operated, or for machine-tools (for example, for pressing,			1		1	
	stamping, punching, tapping, threading,						
	drilling, boring, broaching, milling,			1		1	
	turning or screw driving), including dies	1				!	
	for drawing or extruding metal, and rock drilling or earth boring tools.				1	:	
	diffing of earth builing tours.			1	ĺ	5	
	-Rock drilling or earth boring tools			i		!	
8207.11	With working part of sintered metal			1	1		
8207.11.10.	carbide or cermetsRotary rock drill bits; augers, other		-			I	
02078118108	than those used in the exploration or			-		i	
	drilling for water		Free	Free	Free	Free	
10	1	No.			1	-	
20	Augers	No.		100	1	1	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
3207.11.90.00	Other, including augers used in the		2.5%	9.2%	35%	2.5%
10.00	exploration or drilling for water	No .	2.5%	9.2%	35%	2.5%
3207.12.00.		No.	2.076	3.24	33%	2.5%
20	Percussion rock drill bits	No.				
30	Non-diamond type core drill bits	No.				
40	Diamond type core drill bits	-				
50	Augers	No.				
90	Other	No.				
8207.20	-Dies for drawing or extruding metal					
8207.20.10.00	Dies for drawing wire in the rough	No.	Free	4%	35%	Free
8207.20.90.00	Other dies for drawing or extruding metal	No.	2.5%	9.2%	35%	2.5%
8207.30.00.00	-Tools for pressing, stamping or punching $oldsymbol{\cdot}$	No.	2.5%	9.2%	35%	2.5%
8207.40.00.	-Tools for tapping or threading		2.5%	9.2%	35%	2.5%
10	For tapping	No.				
20	For threading	No.				
8207.50.00.	-Tools for drilling, other than for					
	rock drilling		2.5%	9.2%	35%	2.5%
	Drill bits for metal working	и.				
11	Tungsten carbide tipped	No.				
19 20	Orther drill bits for metal working	No.				
90	Other tools for drilling	No.				
8207.60.00.	-Tools for boring or broaching		2.5%	9.2%	35%	2.5%
10	Tungsten carbide tipped	No.	2.00	302.0	00.0	1
90	Other	No.				
8207.70.00.	-Tools for milling		2.5%	9.2%	35%	2.5%
	Milling cutters					
11	Tungsten carbide tipped	No.				
19	Other milling cutters	No.				
	Other	At-				
91 99	Tungsten carbide tipped	No.				
99	Other	NO.				
8207.80.00.	-Tools for turning	No.	2.5%	9.2%	35%	2.5%
20	Diamond point	No.				
90	Other	No.				
8207.90.00.	-Other interchangeable tools		2.5%	9.2%	35%	2.5%
	Gear cutting					
11						
19	Other gear cutting tools	No.				

TABLE 82.2: (CONT.)

CANADIAN CUSTONS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs	
or Mumber	Description of Goods	of Meas.	BP	NEN	Gen	GP_
3207.90.00.	Rotary files					
cont.) 21	Tungsten carbide tipped	No.				
29	Other rotary files	No.			4	
	Rotary burrs				-	
31	Tungsten carbide tipped	No.			i	
39	Other rotary burrs	No.				i
	Dies					
41	Tungsten carbide tipped	No.				
49	Other	No .				-
90	Other tools	No.				1
82.08	Knives and cutting blades, for machines or					i i
	for mechanical appliances.				4	\$ \$
8208.10.00.	-For metal working		2.5%	9.2%	35%	2.5%
10	Guillotine knives	No .				
90	Other	No .	-	ĺ		1
8208.20.00.	-For wood working		2.5%	9.2%	35%	2.5%
10	Planing blade	-			1	
20	Veneer cutting blade	-			1	
90	Other	-				1
8208.30.00.00	-For kitchen appliances or for machines					
	used by the food industry	-	2.5%	9.2%	35%	2.5%
8208.40	-For agricultural, horticultural or forestry					
	machines				1	
8208.40.10.00	Of the goods of tariff item					ì
	No. 8433.20.10, 8433.30.00, 8433.40.00,				1	1
	8433.51.00, 8433.52.00, 8433.53.00,					i
	8433.59.00, 8433.90.90, 8436.10.00,					-
9309 /0 00 00	8436.80.10 or 8436.99.20	-	Free	Free 9.2%	Free 35%	Free 2.5%
8208.40.90.00	Other	-	2.5%	9.2%	35%	2.3%
8208.90.00.00	-Other knives and cutting blades	-	2.5%	9.2%	35%	2.5%
82.09	Plates, sticks, tips and the like for tools,		Andrew Translation			
02.03	unmounted, of sintered metal carbides or cermets.					
8209.00.10.00	Tungsten carbide inserts for attachment					
	to rock or coal drilling bits	-	5%	5.5%	25%	3.5%
8209.00.90.00	Other	-	2.5%	9.2%	35%	2.5%

CANADIAN CUSTORS NOWENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs		1
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	6P	-
82.10 8210.00.00.	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	_	2.5%	9.2%	35%	2.5%	Andrew Control of the
20 30 90	Can openers	-					3
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.						And a little and a second second second and a second a
8211.10 8211.10.10.00 8211.10.90.00			15% Free	17.5%	35%	11.5% Free	
8211.91 8211.91.10.00 8211.91.90.	Other table knives having fixed blades .	-	Free 15%	11.3% 17.5%	30% 35%	Free 11.5%	A Laboratoria de constituir de la consti
90 8211.92.00. 10 20 30	Butcher knives	-	Free	11.3%	30%	Free	AND THE PERSON OF THE PERSON O
90 8211.93.00.00 8211.94.00. 10 90	Knives having other than fixed blades		Free Free	10.2%	30%	Free Free	
82.12	Razors and razor blades (including razor blade blanks in strips).					And the second s	
8212.10.00.00	-Razors	No.	Free	10.2%	30%	Free	
8212.20.00.00	-Safety razor blades, including razor blade blanks in strips	No.	Free	9%	30%	Free	
8212.90.00.00	-Other parts	No.	Free	10.2%	30%	Free	
					i		

TABLE 82.2: (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Donnishing of Cont.	Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	HEN	Gen	GP
82.13	Scissors, tailors' shears and similar shears, and blades therefor.	And the second s				
8213.00.10.		No.	Free	17.5%	30%	Free
20 8213.00.20.00	Blades of a length exceeding 150 mm	No.	Free 10.2%	5.5%	10% 45%	Free 6.5%
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).					The state of the s
8214.10.00. 10 20	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		10.2%	10.2%	45%	6.5%
8214.20.00.00	-Manicure or pedicure sets and instruments (including nail files)	-	10.2%	10.2%	45%	6.5%
8214.90 8214.90.10.00 8214.90.90. 10 90			Free 11%	Free 11%	Free 45%	Free 7%
82.15	Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
8215.10	-Sets of assorted articles containing at least one article plated with precious metal			The state of the state of		
8215.10.10.00	Containing spoons, knives and forks, of a		15%	17.5%	35%	11.5%
0215 10 00 00	Other		10.7%	10.7%	45%	7%

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP
3215.20 3215.20.10.	-Other sets of assorted articlesContaining spoons, knives and forks, of a kind used at the table		15%	17.5%	35%	11.5%
10 90 3215.20.90.	Stainless steel	-	10.2%	10.2%	45%	6.5%
20	and a steel	-				
90		-				
8215.91 8215.91.10.00	-OtherPlated with precious metalSpoons and forks, of a kind used at the table		15%	17.5%	35%	11.5%
8215.91.90.00 8215.99 8215.99.10.		-	10.7%	10.7%	45%	7%
10	the table	-	15%	17.5%	35%	11.5%
8215.99.20.00 8215.99.90.	Spoon blanks and table forks in the rough		Free 10.2%	5.5% 10.2%	10% 45%	Free 6.5%
10 90		-				
						The state of the s
						* Day * Day
						The state of the s



CHAPTER 82

APPENDIX



Chapter 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes.

- 1 Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades or cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

 Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.					
3201.10.00	00	-Spades and shovels	No	10%	10%	25%	6.5%
		-Forks	No	10%	10%	25%	6.5%
3201.30.00		-Mattocks, picks, hoes and rakes		10%	10%	25%	6.5%
	20	Mattocks or picks	No No No				
3201.40.00	20 30 40	-Axes, bill hooks and similar hewing toolsAxesHatchetsMatchets (machetes)AdzesOther	No No No	10%	10%	25%	6.5%
201.50.00	00	-One-handed secateurs (including poultry shears)	-	Free	17.5%	30%	Free
3201.60 3201.60.10 3201.60.90 3201.90		Other		Free Free	Free 17.5%	Free 30%	Free Free
3201.90.10 3201.90.90		agriculture, horticulture or forestryPruning hooks	-	Free 10%	Free 10%	Free 35%	Free 6.5%
82.02 8202.10.00	10	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades). -Hand saws	-	10%	10%	35%	6.5%
	40	Keyhole saws	-				
3202.20.00	10	-Band saw bladesMetal working.	-	10%	10%	35%	6.5%
3202.31.00 3202.32.00	00	-Circular saw blades (including slitting or slotting saw blades): With working part of steel With working part of other materials	-	10%	10%	35% 35%	6.5% 6.5%
		-Chain saw blades		10%	10%	35%	6.5%
3202.91.00	10	-Other saw blades:Straight saw blades, for working metalJig or sabre saw bladesHack saw blades	-	10%	10%	35%	6.5%

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3202.99.00	20	OtherJig or sabre saw blades for wood workingBow or web saw bladesCoping saw bladesOther	No No No No	10%	10%	35%	6.5%
32.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.					
8203.10.00	00	-Files, rasps and similar tools	No	10%	10.2%	35%	6.5%
8203.20.00		-Pliers (including cutting pliers), pincers, tweezers and similar tools		10.2%	10.2%	45%	6.5%
	11	Cutting	No No				
	19	Pincers, tweezers and similar tools	No				
8203.30		-Metal cutting shears and similar tools		_	45 50/	0.00/	F
8203.30.10 8203.30.90		Shears	-	10.2%	17.5%	30% 45%	6.5%
8203.40.00	10	-Pipe-cutters, bolt croppers, perforating punches and similar toolsPipe cutters	_	10.2%	10.2%	45%	6.5%
	20	Bolt croppers and similar tools	-				
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
8204.11.00		-Hand-operated spanners and wrenches:Non-adjustable		10%	11.2%	35%	7%
	10	Open end.	-				
	30	Combination					
	40	Torque	-				
8204.12.00	90	Adjustable		10%	11.2%	35%	7%
		Pipe wrench					
8204.20.00	00	-Interchangeable spanner sockets, with or without handles	-	10%	11.2%	35%	7%
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.					
8205.10		-Drilling, threading or tapping tools					
8205.10.10		Die stocks		Free 10.5%	6.3%	20%	Free
8205.10.90	10	Other		10.5%	10.5%	35%	1%
	20	Braces					
	190	Other	-				

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8205.20.00		Sledge	No No No	10.5%	10.5%	35%	7%
8205.30.00	20	-Planes, chisels, gouges and similar cutting tools for working woodPlanes	-	10.5%	10.5%	35%	7%
8205.40.00	00	-ScrewdriversOther hand tools (including glaziers'	-	10.5%	10.5%	35%	7%
8205.51.00	20	diamonds):Household tools	-	10.5%	10.5%	35%	7%
B205.59	53 90		- - - - No	4%	4%	35%	2.5%
3205.59.90	11 12 19 20 90	Other	NO NO NO NO	10.5%	10.5%	35%	7%
3205.60.00 3205.70	00	-Blow lamps	-	10.5%	10.5%	35%	7%
3205.70.10		Toolmakers', machinists' or metal workers' precision clamps or vices Other	-	Free 10.5%	6.3% 10.5%	20% 35%	Free 7%
3205.80.00	00	-Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	-	10.5%	10.5%	35%	7%
3205.90.00	00	-Sets of articles of two or more of the foregoing subheadings	-	10.5%	10.5%	35%	7%
32.06							
3206.00.00	00	Tools of two or more of the heading Nos. 82.02 to 82.05, put up in sets for retail sale	_	10.5%	10.5%	35%	7%
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.					

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Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8207.11		With working part of sintered metal					1
8207.11.10		carbide or cermetsRotary rock drill bits; augers, other than those used in the exploration or drilling for water		Free	Free	Free	Free
3207.11.90 3207.12 3207.12.10	20	Rotary rock drill bitsAugersOtherWith working part of other materialRotary rock drill bits; non-diamond type core drill bits of a kind used	No	2.5%	9.2%	35%	2.5%
	10	in the exploration or drilling for water, oil or natural gas; augers, other than those used in the exploration or drilling for water	No	Free	Free	Free	Free
8207.12.90	20 30 10	Non-diamond type core drill bitsAugers	No No	2 . 5%	9.2%	35%	2.5%
		Diamond type core drill bits	No				
8207.20 8207.20.10 8207.20.90	00	-Dies for drawing or extruding metalWire drawing dies, in the roughOther	No	Free 2.5%	4% 9.2%	35% 35%	Free 2.5%
	11 19 20	Wire	No				
8207.30.00	10	-Tools for pressing, stamping or punchingFor pressing or stamping		2.5%	9.2%	35%	2.5%
8207.40.00	10 20	-Tools for tapping or threading For tapping. For threading.	No No	2.5%	9.2%	35%	2.5%
8207.50.00	11	-Tools for drilling, other than for rock drillingDrill bits for metal working:Tungsten carbide tipped	No	2.5%	9.2%	35%	2.5%
	12 13 19	Twist, taper shank. Twist, straight shank. Other. Drill bits for wood working.	No No No				
8207.60.00		-Tools for boring or broaching		2.5%	9.2%	35%	2.5%
		Insert bit typeltegral shankOtherFor broaching:					
	21	Other	No				
8207.70.00	11	Other		2.5%	9.2%	35%	2.5%
	21		No No				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3207.80.00		-Tools for turning	1 1	2.5%	9.2%	35%	2.5%
,207.00.00	10	Tungsten carbide tipped	No			/-	
	20	Diamond point	No				
	30	Insert bit type	No				
	40	Integral shank	No				
	90	Other	No				
3207.90.00		-Other interchangeable tools		2 . 5%	9 . 2%	35%	2.5%
	11	Hob	No No				
	21	Tungsten carbide tipped	No				
	29	Other	No				
		Rotary burrs:					
	31	Tungsten carbide tipped	No				
	39	Other	No				
		Dies:					
	41	Tungsten carbide tipped	No				
	42	Forging	No				
	43	Forming	No				
		Laminating, line or progressive	No				
	45	Blanking or trimming	No				
	49	Other	No				
	91	Other tools: Carbide tipped	No				
	92	Burnishing	No				
		Spinning	No				
	94	Countersinking	No				
		Chasing	No				
	96	Planing	No				
	99	Other	No				
82.08		Knives and cutting blades, for machines or for mechanical appliances.					
8008 40 00				2.5%	9.2%	35%	2.5%
8208.10.00	10	-For metal working	No	2.5%	3.2/0	35%	2.0/0
		Other	No				
	100	Other	1,40				
8208.20.00	1	-For wood working		2.5%	9.2%	35%	2.5%
	10	Planing blade	-				
	20	Veneer cutting blade	-				
	90	Other	-				
8208.30.00	00	-For kitchen appliances or for machines					
		used by the food industry	-	2.5%	9.2%	35%	2.5%
8208.40		-For agricultural, horticultural or forestry machines					
8208.40.10	00	Of the goods of item Nos.					
		8433.20.10, 8433.30.00, 8433.40.00,					
		8433.51.00, 8433.52.00, 8433.53.00,					
		8433.59.00, 8433.90.90, 8436.10.00,		Free	Free	Free	Free
		8436.80.10 and 8436.99.90 Other	-	2.5%	9.2%	35%	2.5%
3208.40.90	00				9.2%	35%	2.5%
		-0ther	-	2.5%	9.2%		1
		-Other	-	2.5%	9.2%		
8208.90.00		-Other	-	2.5%	9.2%		
8208.40.90 8208.90.00 82.09 8209.00		Plates, sticks, tips and the like for	-	2.5%	9.2%		
8208.90.00 82.09		Plates, sticks, tips and the like for tools, unmounted, of sintered metal	-	2.5%	9.2%		
8208.90.00 82.09 8209.00	00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	-	2.5%	9.2%		
8208.90.00 82.09	00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	-	2.5%	9.2%		
8208.90.00 82.09 8209.00	00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermetsTungsten carbide inserts for attachment to rock or coal drilling	-			25%	3 5%
8208.90.00 82.09 8209.00	00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	-	5% 2.5%	5.5%	25% 35%	3.5% 2.5%

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Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
32.10							Ī
3210.00.00		Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink		2.5%	9.2%	35%	2.5%
	11	Choppers	-				
	13	Slicers	-				
	14	Mincers	_				
	16	Appliances which perform two or					
	20	more of the foregoing functions	_				
	30	Bottle openers	-				
	50	Kitchen churns	_				
	60	Mixers or eggbeaters	-				
	30	otner					
32.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.					
3211.10 3211.10.10 3211.10.90		-Sets of assorted articles Table cutlery Other.	-	15% Free	17.5% 11.3%	35% 30%	11.5% Free
2044 04		-Other:					
3211.91 3211.91.10	00	Table knives having fixed blades	-	Free	11.3%	30%	Free
8211.91.90	10	Other		15%	17.5%	35%	11.5%
		Other	-				
3211.92.00	10	Other knives having fixed blades		Free	11.3%	30%	Free
		Butcher knives	-				
	30		-				
		Knives having other than fixed blades.	-	Free	10.2%	30%	Free
3211.94.00	10	Blades	_	Free	5.5%	10%	Free
		Other	-				
32.12		Razors and razor blades (including razor blade blanks in strips).					
3212.10.00	00	-Razors	No	Free	10.2%	30%	Free
8212.20.00	00	-Safety razor blades, including razor blade blanks in strips	No	Free	9%	30%	Free
8212.90.00	00	-Other parts	No	Free	10.2%	30%	Free
5212.90.00	00	other parts	NO	ri'ee	10.2%	30%	Fre

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
82.13							1
8213.00		Scissors, tailors' shears and similar					
8213.00.10	11	Shears, and blades thereforScissors or shears	No	Free	17.5%	30%	Free
8212 00 20	19	Other Blade length exceeding 150mm Blanks	No No	Free	5.5%	10%	Free
8213.00.30	00	Blades	-	10.2%	10.2%	45%	6.5%
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).					
8214.10.00		-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		10.2%	10.2%	45%	6.5%
	90	Pencil sharpeners	-				
8214.20.00	00	-Manicure or pedicure sets and instruments (including nail files)	-	10.2%	10.2%	45%	6.5%
		-Other Animal clippers for use on the farm	_	Free	Free	Free	Free
8214.90.90	10	Other. Cleavers Other.	-	11%	1 1%	45%	7%
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
8215.10		-Sets of assorted articles containing at least one article plated with precious metal					
		Containing spoons, knives and forks of a kind used at the table	-	15%	17.5%	35%	11.5%
8215.10.90 8215.20	00	Other	-	10.7%	10.7%	45%	7%
8215.20.10	10	Containing spoons, knives and forks of a kind used at the tableStainless steel	_	15%	17.5%	35%	11.5%
8215.20.90	90	Other. Other. Carving knives, steels and forks	-	10.2%	10.2%	45%	6.5%
	20	Kitchen tool sets consisting of a ladle, masher, fork and tong, or similar articles	_				
	90	Other:	-				
8215.91 8215.91.10	00	Plated with precious metal Spoons or forks of a kind used at		450/	47.5%	25%	4 4 50'
8215.99		the table Other	-	15% 10.7%	17.5%	35% 45%	11.5%
8215.99.10		Spoons or forks of a kind used at the table	-	15%	17.5%	35%	11.5%
		Other	-				

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CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8215.99.90	10 -	Spoon blanks or table forks in the rough. Other. Carving forks. Other.	-	Free 10.2%	5.5% 10.2%	10% 45%	Free 6.5%

CHAPTER 83

Miscellaneous Articles of Base Metal

A. Introduction

Proposed Chapter 83 incorporates, in whole or in part, 85 items of the Customs Tariff, as listed below:

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17900-1 Labels ... shipping, price or other tags, tickets or labels ...
*33905-1 Lead capsules for bottles ...
34600-1 Zinc, manufactures of n.o.p. ...
35200-1 Brass and copper nails, tacks ... n.o.p. ...
*35205-1 Bells, when imported for use of churches only ...
35210-1 Bells, electronically operated or not ... parts ... churches only ...
*35220-1 Coin locks ... solid brass or bronze ... chief value ...
35400-1 Manufactures of aluminum, n.o.p.
35700-1 Britania metal, nickel silver ... n.o.p.
 36200-1 Articles consisting wholly or in part of sterling ... n.o.p.
*36205-1 Metal parts, electro-plated, for loose-leaf binders
 36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p.
36505-1 Findings of metal ... ornaments ... of the person
        Wire of all metals or alloys thereof, n.o.p.:
40122-1 Single, coated or covered
40924-1 ... all other agricultural implements or machinery, n.o.p.; parts
40938-1 Internal combustion tractors...accessories, n.o.p., and parts thereof
40956-1 Axles ... for use with ... (agricultural machinery)
        Machinery and apparatus for use in ... ores, metals, or minerals:
41022-1 Of a class or kind made in Canada; parts thereof
        Electronic data processing machines ... parts thereof:
41417-1 Other than the following (see 41417-2)
         Refrigerator parts ... of iron or steel ...:
41507-2 Store
41515-1 Washing machines, domestic ... complete parts ...
41540-1 Domestic clothes drying machines, and parts thereof
        Machines, n.o.p., and accessories, attachments ... parts ...:
42700-1 Other than the following (see 42700-2 to 42700-9)
*43005-1 Hinges and butts, of iron or steel, coated or not, n.o.p. ...
*43006-1 Concealed adjustable hinges ... for awning windows
43200-1 Hollow-ware, of iron or steel ... n.o.p.
43220-1 Manufactures of timplate ... n.o.p.
*43230-1 Closures or caps ... for capping receptacles holding liquid ...
        Parts for signal systems ... (for) railroads ...:
43705-2 Apparatus housings ... parts of the foregoing
43800-1 Railway cars and parts thereof, n.o.p.
         Bearings ... vulcanized fibre ... parts ... (motor vehicles):
43806-1 When of a class or kind not made in Canada
43807-1 When of a class or kind made in Canada
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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... Axle housings ... grilles ... hinges ... parts ...:
43810-1 All of the foregoing when for use in specified tariff items
43816-1 ... repair of the goods ... 41000-6, 42400-1 and 43803-1
43829-1 Parts, n.o.p. ... for automobiles ...
43842-1 Body bottom cross members and steel shapes ... for truck bodies ...
43877-1 Materials ... not made ... for use in ... passenger automobiles ...
44022-1 Manufactures of iron, brass or other metal ... not made ...
44053-1 Parts of aircraft, n.o.p.
44059-1 ... bolts, cocks, cotter pins ... parts ...
44062-1 ... castings ... for use in civil aircraft ...
44200-1 Articles and materials ... manufacture of (agricultural goods) ...
44205-1 Material ... parts ... not made ... of metal (for manufacturing) ...
44300-1 Apparatus, and parts thereof, for cooking or for heating buildings ...
        Electric apparatus and complete parts thereof, n.o.p.:
44524-1 Other than the following (see 44524-2 to 44524-11)
44544-1 Transistors and other semiconductor devices; parts thereof
44549-1 Channel frames; keeper laminations ... for use in tariff item 44548-1
        Manufactures articles or wares, of iron or steel ... n.o.p.:
44603-1 Other than the following (see 44603-2 to 44603-5)
*44640-1 Welding rods or welding wires ...
*44641-1 Welding rods or welding wires ... of iron or steel ...
*44650-1 Metal parts ... for loose leaf binder metals
45100-1 Buckles, clasps, eyelets ... n.o.p.; parts ...
45120-1 Corset clasps, busks, blanks, steels ...
45125-1 ... shoe eyelets, corset eyelets ...
45135-1 Buckles and ornaments of metal ... for use in ... footwear
45140-1 Buckles and ornaments of metal ... for use in ... buckles ...
*45200-1 Metal tips, studs and eyes ... for ... corset clasps ...
*45305-1 Metal parts, n.o.p. ... for use in ... spectacle cases ...
45310-1 Stampings of metal ... for ... covered buttons
45400-1 Frames ... for purses, chatelaine bags ...
45405-1 Materials ... for use in the manufacture of purse frames
*45500-1 Locks for use in ... portfolios, luggage ...
 45505-1 Parts for use in ... locks specified in tariff item 45500-1
*45510-1 Metal parts, unplated, for padlocks
46105-1 Safes including doors ... n.o.p.
46500-1 Signs of any material other than paper ...
         Machinery and apparatus for use in producing unrefined oil ...:
49216-1 Of a class or kind not made in Canada, parts thereof
49220-1 Materials for use in the manufacture of various tariff items
 51200-1 Picture frames and photograph frames, of any material
 51400-1 Coffins and caskets, and metal parts thereof
         House, office, cabinet or store furniture of wood, iron ...:
 51902-1 In chief part by value of metal
 59600-1 Agraffes ... (and piano parts) ... repair of pianos
 62300-1 Musical instrument cases, fancy cases or boxes ... parts
 62300-3 Purses, reticules; parts of the foregoing
 62300-4 Portfolios, satchels, card cases ... parts of the foregoing
 62400-1 Bead ornaments ... fans of all kinds ...
 68205-1 Articles and materials for use in ... tariff item 68200-1
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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69105-1 Communion sets ... (religious goods)
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- 95002-1 All parts, and accessories ... equipment in automobiles ...
- 95004-1 All parts, and accessories ... original equipment in buses ...
- 95006-1 All parts, and accessories ... specified commercial vehicles ...

B. The Board's Analysis and Recommendations

The only representation made to the Board respecting Chapter 83 was in the brief submitted by Alcan. As in regard to Chapter 82, Alcan claimed that the upward adjustment in the MFN rate for tariff item 35400-1 from 10.2 p.c. to 10.3 p.c., resulting from the implementation of the Board's recommendation in Reference 159, should be incorporated in Chapter 83. As discussed below, this change, and others respecting Reference 159, are shown in the revised rate schedule recommended by the Board.

The Board's analysis revealed that there were three rate changes in this Chapter which met the Board's criteria for restoration of the current tariff rates. Parts of coffins and caskets valued at \$4.9 million, covered by tariff item 51400-1 and dutiable at 15 p.c. MFN, would be classifiable in part under tariff line 8302.49.00, namely 8302.49.00.40, at 10.2% MFN. Frames, clasps and fasteners in the amount of \$4.6 million allocated to tariff line 8308.90.00, with a proposed rate of 11.1% MFN, are currently classified under tariff item 45400-1 when used in the manufacture of purses, chatelaine bags and reticules at 8 p.c. MFN. Further, \$441,000 of imports under tariff item 45500-1 "Locks for use in ... portfolios, luggage ... frames and fittings therefor, wholly of metal, for use in the manufacture of gladstone bags", dutiable at 4 p.c. MFN, were allocated to tariff line 8308.90.90, with an MFN rate of 11.1%, as well.

It is recommended that an additional tariff line, 8302.49.10, be established in the proposed Schedule for "fittings for coffins" with the current MFN rate of 15%. For goods which would be dutiable at 11.1% under tariff line 8308.90.90 but which are currently dutiable at 8 p.c. under tariff item 45400-1, the inclusion of the latter in the Supplementary Annex assures the lower rate when the goods in question are imported for the manufacture of purses, chatelaine bags and reticules. With respect to metal frames and fittings for use in the manufacture of gladstone bags, it is recommended that a separate tariff line (8308.90.10) be provided at the current rate of 4%. Locks, which constitutes the bulk of imports under tariff item 45400-1, have been specifically provided for under tariff line 8301.40.10 at the same rate applicable at present. The recommended changes are presented below:

⁶⁹⁶⁰⁵⁻¹ Apparatus, utensils ... for (non-profit organizations)

⁷¹¹⁰⁰⁻¹ All goods not enumerated in this schedule ...

⁸²⁹⁰⁰⁻¹ Tungsten carbide, encased in metal tubes ...

⁸⁷⁵⁰⁰⁻¹ Handicraft goods ...

Delete the rat following: 8302.49	es of duty under 8302.49.00 and add theOther mountings, fittings and similar	MFN <u>Rate</u>
8302.49.10.00 8302.49.90. 10 21 29 30 90	articlesFittings for coffinsOtherFor appliancesDrapery accessoriesOtherMarine hardwareOther articles	15% 10.2%
Delete the rat following:	es of duty under 8308.90.00 and add the	
8308.90 8308.90.10.00 8308.90.90. 10 20 90	-Other, including partsFor use in the manufacture of gladstone bagsOtherBucklesClaspsOther	4% 11.1%

Pursuant to the recommendation made earlier under Reference 159, the MFN rate pertaining to tariff item 35200-1, "brass and copper nails ... manufactures of brass or copper ...", has been adjusted upwards, from $10.2~\rm p.c.$ to $10.3~\rm p.c.$ To incorporate this rate revision into the draft Schedule for this Chapter, the MFN rate should be amended to 10.3% for the following five tariff lines:

8301.10.00.00	8306.29.00.00
8306.10.00	8307.90.00.00
8306.21.00.00	

A similar rate change has also been implemented for tariff item 35400-1, "manufactures of aluminum, n.o.p.". To reflect this adjustment the MFN rate for tariff line 8309.10.00 should be revised from 10.2% to 10.3% (see Table 83.2).

The Board's recommended nomenclature changes are listed in Table 83.1.

 $\underline{\textbf{Table 83.1}}$ The Board's Nomenclature Recommendations

		Reason for
HS Code	Description of Goods	Change
8301.30.00.10	En fonte, fer ou acier	2
8301.40.90	Other locks	3
8301.40.90.11	En laiton ou plaquées de laiton	2
8301.40.90.12	En fonte, fer ou acier	2
8301.40.90.19	Of other material	3
8301.40.90.21	En laiton ou plaquées de laiton	2
8301.40.90.22	En fonte, fer ou acier	2
8301.40.90.29	Of other material	3
8301.40.90.90	Autres serrures et verrous	2
8301.40.90.91	En laiton ou plaqués de laiton	2
8301.40.90.92	En fonte, fer ou acier	2
8301.40.90.99	Of other material	3
8301.70.00.10	En laiton ou plaquées de laiton	2
8301.70.00.20	En fonte, fer ou acier \dots	2
8302.10.00.30	Delete this class	2
8302.41.00.90	Other articles suitable for buildings Autres articles pour bâtiments	3
8302.60.00.90	New classOther	6
8304.00.10.00	Filing cabinets and card-index cabinets Classeurs et fichiers	2

TABLE 83.1 (CONT.)

Reason

HS Code	Description of Goods	for Change
8305.90.10.00	Indexing tags	2
8305.90.90	Renumber 8305.90.20Letter clips; letter corners, paper clips and similar office articles	3
8306.30.00.10	Photograph or picture frames Cadres pour photographies ou gravures	2
8306.30.00.90	Renumber 8306.30.00.20Similar frames; mirrors	3
8308.10.90.00	Other hooks, eyes and eyelets	3
8308.20.90.00	Other tubular or bifurcated rivets Autres rivets tubulaires ou à tige fendue	3
8309.90.00.20	Renumber 8309.90.00.80Other stoppers, caps and lids	2
8309.90.00.90	Other packing accessories	3
8310.00.00.10	Renumber 8310.00.00.20	2
8310.00.00.20	Renumber 8310.00.00.10Numbers and letters	2&4
8310.00.00.30	Delete this class	2
8311.10.00.10	Delete this class	4
8311.10.00.11	Renumber 8310.10.00.10Of stainless steel	4
8311.10.00.19	Renumber 8311.10.00.20Of iron or other steel	3
8311.10.00.20	Renumber 8311.10.00.30	4
8311.10.00.30	Renumber 8311.10.00.40	4
8311.10.00.90	Of other base metal	3

TABLE 83.1 (CONCL.)

HS Code	Description of Goods	Reason for Change
8311.20.00.10	Delete this class	4
8311.20.00.11	Renumber 8310.20.00.10Of stainless steel En acier inoxydable	4
8311.20.00.19	Renumber 8311.20.00.20Of iron or other steel En fonte, fer ou autres aciers	3
8311.20.00.20	Renumber 8311.20.00.30	4
8311.20.00.90	Of other base metal	3
8311.30.00.10	Delete this class	4
8311.30.00.11	Renumber 8311.30.00.10Of stainless steel	4
8311.30.00.19	Renumber 8311.30.00.20Of iron or other steel En fonte, fer ou autres aciers	4
8311.30.00.90	Delete this class	4
8311.30.00.91	Renumber 8311.30.00.80Of other base metals, for soldering En autres métaux communs; pour le soudage	4
8311.30.00.99	Renumber 8311.30.00.90	4
8311.90.10.00	Tungsten carbide encased in metal tubes, for use in Canadian manufactures	2



Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

Legal Notes.

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tires) not exceeding 75 mm, or those having a diameter (including, where appropriate, tires) exceeding 75 mm provided that the width of the wheel or tire fitted thereto is less than 30 mm.



(In accordance with the Harmonized System)

Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	ВР	NEN	Gen	6P	
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.						
8301.10.00.00	-Padlocks	-	10.3%	10.3%	45%	6.5%	
8301.20.00.00	-Locks of a kind used for motor vehicles	-	Free	9.2%	35%	Free	
8301.30.00. 10 20	-Locks of a kind used for furniture	-	10.2%	10.2%	45%	6.5%	
8301.40 8301.40.10.00 8301.40.90.	-Other locksFor use in the manufacture of portfolios, luggage or tackle boxes	-	4% 10.2%	4% 10.2%	35% 45%	2.5%	
11 12 19	Of brass or brass-plated	-					
21 22 29 30 40	Of brass or brass-plated	-					
91 92 99	Other locksOf brass or brass-plated	-					
8301.50.00.00	-Clasps and frames with clasps, incorporating locks	_	10.2%	10.2%	45%	6.5%	
8301.60.00. 10 90	-Parts	-	10.2%	10.2%	45%	6.5%	
8301.70.00. 10 20 90	-Keys presented separately	-	10.2%	10.2%	45%	6.5%	

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	ВР	NE N	Gen	GP
83.02	Base metal mountings, fittings and similar					
	articles suitable for furniture, doors,					
	staircases, windows, blinds, coachwork,					
	saddlery, trunks, chests, caskets or the					
	like; base metal hat-racks, hat-pegs,					
	brackets and similar fixtures; castors with					
	mountings of base metal; automatic door					
	closers of base metal.					
8302.10.00.	-Hinges		10.2%	10.2%	45%	6.5%
10	For furniture	_	10.1.0	20.270	1000	0.00
20	For motor vehicles					
90	Other					
30						
8302.20.00.	-Castors		10.2%	10.2%	45%	6.5%
10	For furniture	-				
90	Other	-				
8302.30.00.	-Other mountings, fittings and similar					
	articles suitable for motor vehicles		Free	9.2%	35%	Free
10	Moulding or wiring clips	~				
90	Other	-				
	Orber sensions fibbles and similar					
	-Other mountings, fittings and similar articles					
8302.41.00.	Suitable for buildings		10.2%	10.2%	45%	6.5%
0302.41.00.	For doors, not including closers		10020	10.24	1 700	0.00
11	Automatic activators	_				
12	Garage door hardware	_				
19	Other	_				
20	Window hardware	_				
90	Other articles suitable for buildings .	_				1
8302.42.00.	Other, suitable for furniture		10.2%	10.2%	45%	6.5%
10	Catches, knobs or pulls	_			1,0.0	
90	Other					
8302.49	Other mountings, fittings and similar					
	articles					
8302.49.10.00	Fittings for coffins	-	15%	15%	25%	10%
8302.49.90.	Other		10.2%	10.2%	45%	6.5%
	For appliances	-				
10						
	Drapery accessories		1			
	Poles, rods or track	-				
10	Poles, rods or track	-				
10		-				
10 21 29	Poles, rods or track	-				
10 21 29 30 90	Poles, rods or track	-				
10 21 29 30	Poles, rods or track	-	10.2%	10.2%	459	6 5%
10 21 29 30 90 8302.50.00.	Poles, rods or track	-	10.2%	10.2%	45%	6.5%

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	MEN	Gen	6P
3302.60.00. 10 20 90	-Automatic door closers	1 1 1	10.2%	10.2%	45%	6.5%
3.03 303.00.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	-	10%	10.2%	35%	6.5%
33.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading Mo. 94.03.					
304.00.10.00	Filing cabinets and card-index cabinets .	-	12.5% 10.2%	12.5%	45% 45%	8% 6.5%
33.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.					
305.10.00.00	-Fittings for loose-leaf binders or files .	-	8%	8%	45%	5%
305.20.00.00	-Staples in strips	-	10.2%	10.2%	45%	6.5%
305.90 305.90.10.00 305.90.20.	-Other, including partsIndexing tags		8%	8%	45% 45%	5%
90	Other	-				

(In accordance with the Harmonized System)

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Code		Unit		Ta	ariffs		
or Number	Description of Goods	of Meas.	BP	NEN	Gen	6P	
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.						
8306.10.00. 10 90	-Bells, gongs and the like	-	10.3%	10.3%	30%	6.5%	
8306.21.00.00 8306.29.00.00	-Statuettes and other ornamentsPlated with precious metal	-	10.3%	10.3%	45% 45%	6.5%	
8306.30.00. 10 20	-Photograph, picture or similar frames; mirrors	No .	9.7%	9.7%	35%	6%	
83.07	Flexible tubing of base metal, with or without fittings.						
8307.10.00.00	-Of iron or steel	-	10%	10.2%	35%	6.5%	
8307.90.00.00	-Of other base metal	-	10.3%	10.3%	45%	6.5%	
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.						
8308.10 8308.10.10.00	-Hooks, eyes and eyeletsShoe eyelet hooks; shoe or corset eyelets		Free	Free	Free	Free	
8308.10.90.00	Other hooks, eyes and eyelets	-	11.3%	11.3%	30%	7.5%	
8308.20 8308.20.10.00 8308.20.90.00	-Tubular or bifurcated rivetsCorset rivets	-	Free 10.2%	Free 10.2%	Free 35%	Free 6.5%	
8308.90 8308.90.10.00	-Other, including partsFor use in the manufacture of						
	gladstone bags	-	4%	4%	35%	2.5%	

(In accordance with the Harmonized System)

	Unit	ننسب سيدا كان		Tariffs		
Description of Goods	of Meas.	ВР	NEN	Gen	6P	
Other		11.1%	11.1%	30%	7%	
Buckles	-					
	-					
Other	-					
Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.						
-Crown corks		10.3%	10.3%	45%	6.5%	
-Other		10.2%	10.2%	45%	6.5%	
Bottle caps	-					
Other stoppers, caps and lids	-					
Other packing accessories	-					
Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05		11.3%	11.3%	35%	Free	
Numbers and letters	-					
Other	-					
Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for						
-Coated electrodes of base metal, for						
electric arc-welding		9.7%	9.7%	35%	6%	
	kg					
I						
Of other base metal	kq					
	BucklesClaspsClaspsClaspsOther Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. -Crown corksOtherBottle capsOther stoppers, caps and lidsOther packing accessories Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05Numbers and lettersSymbols for motor vehiclesOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOf metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. -Coated electrodes of base metal, for electric arc-weldingOf stainless steelOf nickel or nickel alloysOf tungsten	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. -Crown corks	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. -Crown corks	Other	Meas. BP NFM Gen Other	Reas. BP NF N Gen GP

(In accordance with the Harmonized System)

Code		Unit		Ta	riffs	
or Number	Description of Goods	of Meas.	BP	NEN	Gen	GP
311.20.00. 10 20	-Cored wire of base metal, for electric arc-welding	kg kg	9.7%	9.7%	35%	6%
30 90 311.30.00.	Of copper or copper alloys	kg kg				
10 20 80	for soldering, brazing or welding by flame	kg kg	9.7%	9.7%	35%	6%
311.90 311.90.10.00	Of other base metals, for soldering	kg kg				
311.90.90.00	for use in Canadian manufacturesOther	kg kg	Free 9.7%	Free 9.7%	Free 35%	Free 5%

CHAPTER 83

APPENDIX



Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

- 1. For the purpose of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2. For the purpose of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tires) not exceeding 75mm, or those having a diameter (including, where appropriate, tires) exceeding 75mm provided that the width of the wheel or tire fitted thereto is less than 30mm.



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
33.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps,					
		incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.					
3301.10.00	00	-Padlocks	-	10.2%	10.2%	45%	6.5%
301.20.00	00	-Locks of a kind used for motor vehicles	-	Free	9.2%	35%	Free
301.30.00	10	-Locks of a kind used for furniture		10.2%	10.2%	45%	6.5%
	20	Of iron or steel	-				
301.40		-Other locks					
	00	For use in the manufacture of portfolios, luggage or tackle boxes	_	4%	4%	35%	2.5%
3301.40.90		Other		10.2%	10.2%	45%	6.5%
	11		_				
	12	Of iron or steel	-				
		Locksets:					
	21	Of brass or brass-plated					
	29	Other	-				
	30	Cylinder locks	-				
		Other locks:					
	91	Of brass or brass-plated	-				
	99	Other	-				
3301.50.00	00	-Clasps and frames with clasps,					
		incorporating locks	-	10.2%	10.2%	45%	6.5%
3301.60.00	40	-Parts		10.2%	10.2%	45%	6.5%
		Other	-				
3301.70.00		-Keys presented separately		10.2%	10.2%	45%	6.5%
	10	Of brass or brass-plated	-	101270	1012%	,	
		Of iron or steel	_				
	30	The rother, The rooting branks					i
83.02		Base metal mountings, fittings and					
		similar articles suitable for furniture, doors, staircases, windows,					
		blinds, coachwork, saddlery, trunks,					
		chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and					
		similar fixtures; castors with					
		mountings of base metal; automatic door closers of base metal.					
3302.10.00		-Hinges		10.2%	10.2%	45%	6.5%
	10	For furniture	-				
	20	For motor vehicles	-				
	90	Other	-				
3302.20.00		-Castors		10.2%	10.2%	45%	6.5%
	10	For furniture	-				
	90	Other	-				

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8302.30.00	10	-Other mountings, fittings and similar articles suitable for motor vehiclesMoulding or wiring clips	-	Free	9.2%	35%	Free
		-Other mountings, fittings and similar					
8302.41.00		articles:Suitable for buildings		10.2%	10.2%	45%	6.5%
	11	Automatic activators	-				
		Other	-				
3302.42.00		Other	-	10.2%	10.2%	45%	6.5%
	10		-				
8302.49.00		Other	-	10.2%	10.2%	45%	6.5%
	21	Drapery accessories: Poles, rods or track	-				
	29 30	Other	-				
	40 90	Fittings for coffins	-				
8302.50.00		-Hat-racks, hat-pegs, brackets and				. = **	
	10 90	similar fixtures	-	10.2%	10.2%	45%	6.5%
8302.60.00	10	-Automatic door closers	_	10.2%	10.2%	45%	6.5%
		Hydraulic	-				
83.03							
8303.00.00	00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	-	10%	10.2%	35%	6.5%
83.04							
8304.00		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.					
8304.00.10	00	Filing cabinets or card-index cabinets		12.5%	12.5%	45%	8%
8304.00.90	00	Other	-	10.2%	10.2%	45%	6.5%
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.					
8305.10.00	00	-Fittings for loose-leaf binders or files	_	8%	8%	45%	5%
8305.20.00	00	-Staples in strips	1	10.2%	10.2%	45%	6.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	55	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3305.90.10 3305.90.90	10	Indexing tags; other loose-leaf binder partsOther. Paper clips.	-	8% 10.2%	8% 10.2%	45% 45%	5% 6.5%
33.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.					
3306 . 10 . 00		-Bells, gongs and the like Bells	-	10.2%	10.2%	30%	6.5%
		-Statuettes and other ornaments: Plated with precious metal Other	-	10.2% 10.2%	10.2%	45% 45%	6 . 5% 6 . 5%
3306 . 30 . 00	10		No No	9.7%	9.7%	35%	6%
83.07		Flexible tubing of base metal, with or without fittings.					
8307.10.00	00	-Of iron or steel	-	10%	10.2%	35%	6.5%
8307.90.00	00	-Of other base metal	-	10.2%	10.2%	45%	6.5%
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.					
8308.10		-Hooks, eyes and eyelets					
8308.10.10		Shoe eyelet hooks; shoe or corset eyelets	-	Free 11.3%	Free 11.3%	Free 30%	Free 7.5%
8308.20 8308.20.10 8308.20.90				Free 10.2%	Free 10.2%	Free 35%	Free 6.5%
8308.90.00	10 20 90			11.1%	11.1%	30%	7%
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.					
8309.10.00	00	-Crown corks	-	10.2%	10.2%	45%	6.5%

CANADIAN TARIFF SCHEDULE

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Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
8309.90.00		-OtherBottle capsOther caps, tops or lidsOther.	-	10.2%	10.2%	45%	6.5%
83.10							
8310.00.00	10 20 30	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05Symbols for motor vehiclesLetters or numbersIdentification plates, tags or labelsOther.		11.3%	11.3%	35%	Free
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.					
8311.10.00	30	-Coated electrodes of base metal, for electric arc-welding	kg kg kg kg	9.7%	9.7%	35%	6%
8311.20.00		-Cored wire of base metal, for electric arc-weldingOf steel:StainlessOtherOf copper or copper alloys	kg kg kg	9.7%	9.7%	35%	6%
8311.30.00	91	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flameOf steel:StainlessOtherSolderOther.	kg kg kg	9.7%	9.7%	35%	6%
		-Other, including parts Tungsten carbide, encased in metal tubes, for use in Canadian manufactures	kg	Free	Free	Free	Free
8311.90.90	00	Other	kg	9.7%	9.7%	35%	6%









